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1994

Annual Reports

of the
Town of

WASHINGTON NEW HAMPSHIRE



FOR THE YEAR

1994

In Memory of ...



Earl B. Cilley

Fire Chief
Forest Fire Warden

Wenonah A. Babb

School District Clerk
Town Clerk
Town Treasurer



Charles E. Dalphond

Board of Adjustment
Fire Chief
Forest Fire Warden
Highway Department
Old Home Day Committee
Safety Committee
Supervision of Checklist
Tax Collector
Town Custodian



Annual Reports of the Town Officers of
WASHINGTON, NEW HAMPSHIRE
for the Fiscal Year Ending December 31, 1994
Together with Reports of the
WASHINGTON SCHOOL DISTRICT
For the Fiscal Year Ending June 30, 1994

TABLE OF CONTENTS

Town Officers Directory	2
1994 Town Meeting:	
Warrant for Annual Town Meeting	5
1994 Budget for Town	13
1994 Budget for Town, Detailed Expenses	16
Financial Statements, Year Ending December 31, 1994:	
Auditor's Statements:	
Combined Balance Sheet	27
Statement of Estimated and Actual Revenues	44
Statement of Appropriations, Expenditures and Encumbrances	46
Statement of Changes in Unreserved-Undesignated Fund Balance	48
Notes to the Financial Statements	33
Auditor's Report on Financial Presentation	26
Bonded Debt, Statement of	54
Cemetery Trustees' Funds Report	55
Shedd Free Library Treasurer's Report	56
Statement of Payments, Detailed	57
Tax Collector's Report	80
Town Clerk's Report	83
Treasurer's Report	84
Trustees' of Trust Funds	
Trust Funds Report	86
Checking Account Reconciliation	87
Wages for Town Employees	88
Outstanding Taxes Due	90
Tax Rate Information:	
Current Use Report	93
Elderly Exemption Count	93
Property Valuation Summary	93
Tax Rate Computation and Breakdown, Tax Credits,	
Tax Rate Commitment, Tax Rate Valuation	94
Report of Town Officers and Committees:	
Archives Committee	96
Assessors, Board of	95
Cemetery Trustees	96
Enhanced 911	97
Fire Chief, Washington Fire Department	98
Health Officer	99
Highway Department	100
Historical Society	100
Lake Sunapee Region Visiting Nurse Association	101
Meeting House Committee	102
Old Home Day Committee	103
Parks and Recreation Commission	104
Planning Board	105
Police Department	106
Recycle Center	106
Rescue Squad	107
Selectmen, Board of	109
Shedd Free Library	110
Sullivan County Hospice	111
Village District	112
Town Property, Schedule of	113
Vital Statistics	115
Record of 1994 Annual Town Meeting	117
WASHINGTON SCHOOL DISTRICT	Pink Section

TOWN OF WASHINGTON TOWN OFFICERS DIRECTORY

MODERATOR	G. Michael Otterson	1996
SELECTMEN	Bruce F. Woodbury *	1995
	Jeremy Langley *	1996
	James A. Carmichael *	1997
	Charlene F. Cobb **	1995
	William J. Crowley **	1995
	LeRoy W. Carlson **	1995
TOWN CLERK	Lorraine Fraser	1996
Deputy:	Lynda B. Roy	
TOWN TREASURER	Kathleen Iadonisi	1995
Deputy:	Lynda B. Roy	
TAX COLLECTOR	Janice F. Philbrick	1997
Deputy:	Lynda B. Roy	
Deputy for Boat Tax:	William Lofgren	
ROAD AGENT	David R. Hunt	1995
POLICE CHIEF	Kevin Belanger	
FIRE CHIEF	Robert J. Wright	1995
SUPERVISORS OF THE CHECKLIST	Alan Goodspeed	1996
	James Gaskell	1998
	Natalie Jurson	2000
BALLOT CLERKS	Marcia Goodspeed	1998
	Alice Hannus	1998
	Martha Harrison	1998
	Kathleen Iadonisi	1998
	Wendy Otterson	1998
	Barbara Torrey	1998
	Jeannette Walsh	1998
TRUSTEES OF THE LIBRARY	Elizabeth Talpey	1995
	Virginia McKinnon	1996
	Barbara Fields	1997
TRUSTEES OF THE TRUST FUNDS	Lynda B. Roy	1995
	Gwendolyn Gaskell	1996
	Arline R. France	1997

TRUSTEES OF THE CEMETERIES	Barbara Gaskell Ronald Roy Ethel Crane	1995 1996 1997
LIBRARIAN	Barbara Gaskell	
PLANNING BOARD	Charles Fields Ronald Max ** Lindsay Collins Thomas Talpey Jeremy Langley, ex officio * William J. Crowley, ex officio **	1995 1995 1996 1997
Alternates:	G. Michael Otterson Marvin Jager	1995 1997
BOARD OF ADJUSTMENT	William Lofgren Rufford Harrison Ronald Max Richard Cilley Robert Hamill Robert Crane, II * James Gaskell Michael Andrews Sharon Dietrich Marvin Jager	1996 1997 1997 1997 1997 1995 1995 1996 1996 1997
Alternates:		
BOARD OF ASSESSORS	Arline R. France Linda T. Cook Kathleen Hunt * Richard Gasper **	1995 1996 1997 1995
EMERGENCY MANAGEMENT DIRECTOR	David R. Hunt	
Alternate:	Robert Crane, II	
COMMUNICATIONS OFFICER	Lindsay Collins	
CUSTODIAN	Hector Levesque	
FOREST FIRE WARDEN	Robert J. Wright	1995
Deputies:	Hans Eccard John Eccard George Eccard Robert Crane, II Jonathan France Donald Gaskell	1995 1995 1995 1995 1995 1995

	David Hunt	1995
	Jed Schwartz	1995
	Edward Thayer	1995
	Bruce F. Woodbury	1995
ARSON INVESTIGATOR	Katy Otterson	
PARKS & RECREATION COMMISSION	Linda T. Cook	1995
	James Gaskell	1996
	Hector Levesque	1996
	Patricia Bouchard *	1995
	Kimberly Grant *	1996
	Kathleen Hunt *	1997
	Robert Hamill **	1995
ARCHIVES COMMITTEE	Grace Jager	
	Sally Krone	
HEALTH OFFICER	Bruce F. Woodbury *	1995
	Karl Jurson **	1995
MEETINGHOUSE COMMITTEE	Philip Barker	
	Richard Cilley	
	Vivian Clark	
	Sally Jenkins	
	Sally Krone	
	Lynda B. Roy	
PERAMBULATOR	Philip Barker	

* Resigned during 1994

** Appointed to fill vacancy

State of New Hampshire
TOWN WARRANT
1995

To the inhabitants of the Town of Washington qualified to vote in Town affairs:

You are hereby notified to meet at Camp Morgan Lodge in said Washington on Tuesday, the fourteenth day of March at nine o'clock in the forenoon. The polls will open at 10:00 a.m. and not close before 7:00 p.m. to elect Town officers. The following articles will be acted upon:

ARTICLE 1. To elect by nonpartisan ballot a Selectman, Town Treasurer, Fire Chief, and a Road Agent for one year each; a Selectman, Board of Assessors member, and a Parks and Recreation Commission member for two years each; a Selectman, Board of Assessors member, two Parks and Recreation Commission members, a Library Trustee, a Cemetery Trustee, a Trustee of the Trust Funds, and two Planning Board members for three years each.

ARTICLE 2. To hear reports of any and all officers, committees and agents of the Town and take any action in relation thereto.

ARTICLE 3. To see if the Town will vote to raise and appropriate the sum of Two Hundred Fifty Thousand Dollars (\$250,000.00) for the purpose of completing the Landfill Closure construction phase and attendant sustaining engineering tasks in accordance with construction plans and specifications approved by the N. H. Department of Environmental Services, to authorize the issuance of not more than Two Hundred Fifty Thousand Dollars of bonds or notes in accordance with the provisions of the Municipal Finance Act (N. H. RSA Chapter 33) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon; furthermore, to authorize the Selectmen to apply for participation in the State Revolving Fund (SRF) established for this purpose pursuant to N. H. RSA 486:14; and to authorize the Selectmen to apply for and accept such monies as become available from Federal or State sources for this purpose. This will be a non-lapsing account per N. H. RSA 32:3, VI and will not lapse until the Landfill Closure is completed. The Selectmen recommend this appropriation.
[This article is estimated to add \$0.000 to the tax rate in 1995, and is estimated to add \$0.339 to the tax rate in years 1996 through 2005.]

ARTICLE 4. To see if the Town will vote to raise and appropriate the sum of One Hundred Fifty Seven Thousand Seven Hundred Fifty Four Dollars (\$157,754.00) to defray the costs of General Government for the ensuing year. The Selectmen recommend this appropriation.

Executive	38,521.00
Election, Registration and Vital Statistics	7,817.00
Financial Administration	51,933.00
Legal Fees	10,000.00
Insurance	33,500.00
General Government Buildings	12,106.00
Planning and Zoning	3,877.00

[This article is estimated to add \$1.806 to the tax rate in 1995.]

ARTICLE 5. To see if the Town will vote to raise and appropriate the sum of Nine Thousand Dollars (\$9,000.00) for the care and maintenance of the Cemeteries for the ensuing year. The Selectmen recommend this appropriation.

Lawn Care	9,950.00
Repairs and Maintenance	2,500.00
Miscellaneous	112.00
Less: Trust Fund Income	(3,562.00)

[This article is estimated to add \$0.103 to the tax rate in 1995.]

ARTICLE 6. To see if the Town will vote to raise and appropriate the sum of Thirty Eight Thousand One Hundred Forty Three Dollars (\$38,143.00) for the operation of the Police Department for the ensuing year. The Selectmen recommend this appropriation.

Payroll	23,439.00
FICA/Medicare	1,804.00
Animal Control	1,000.00
Telephone	1,200.00
Clerical Supplies	500.00
Cruiser Maintenance	1,800.00
Equipment	2,000.00
Training	500.00
Uniforms	1,300.00
Contingency	1,000.00
Electricity	800.00
Heat	1,400.00
Building Maintenance	1,000.00
Alarm Maintenance	400.00

[This article is estimated to add \$0.437 to the tax rate in 1995.]

ARTICLE 7. To see if the Town will vote to raise and appropriate the sum of Three Thousand Ten Dollars (\$3,010.00) for the purchase of Radar Equipment for use by the Police Department to be funded as follows: One Thousand Five Hundred Five Dollars (\$1,505.00) to be raised by general taxation and One Thousand Five Hundred Five Dollars (\$1,505.00) from a matching Federal Grant. The Selectmen recommend this appropriation.

[This article is estimated to add \$0.017 to the tax rate in 1995.]

ARTICLE 8. To see if the Town will vote to raise and appropriate the sum of Thirty One Thousand Three Hundred Thirty One Dollars (\$31,331.00) for the operation of the Fire Department for the ensuing year. The Selectmen recommend this appropriation.

Administrative	950.00
Insurance	9,500.00
Supplies	2,000.00
Performance Pay	250.00
Equipment	4,381.00
Training	4,000.00
Vehicle Maintenance	3,500.00
Air Bottles and Extinguishers	800.00
NFPA Physicals	600.00
Telephone	850.00
Electricity	1,800.00
Heat	1,500.00
Building Maintenance	1,200.00

[This article is estimated to add \$0.359 to the tax rate in 1995.]

ARTICLE 9. To see if the Town will vote to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000.00) to purchase new Self Contained Breathing Apparatus and extra air bottles for the Fire Department. The Selectmen recommend this appropriation.

[This article is estimated to add \$0.343 to the tax rate in 1995.]

ARTICLE 10. To see if the Town will vote to raise and appropriate the sum of One Thousand One Hundred Dollars (\$1,100.00) for Emergency Management for the ensuing year. The Selectmen recommend this appropriation.

Civil Defense	100.00
Forest Fire Control	1,000.00

[This article is estimated to add \$0.013 to the tax rate in 1995.]

ARTICLE 11. To see if the Town will vote to raise and appropriate the sum of Ten Thousand Five Hundred Dollars (\$10,500.00) for Emergency Communications for the ensuing year. The Selectmen recommend this appropriation.

Dispatch	4,700.00
Telephone Lines	1,250.00
Radio and Pager Repairs	2,130.00
Improve or Replace Equipment	2,300.00
Radio Tower Electricity	120.00

[This article is estimated to add \$0.120 to the tax rate in 1995.]

ARTICLE 12. To see if the Town will vote to raise and appropriate the sum of Fourteen Thousand Dollars (\$14,000.00) for motor fuel to service the Fire, Highway, Police, Rescue and Recycling Center Departments for the ensuing year. The Selectmen recommend this appropriation.

Gasoline	5,000.00
Diesel	9,000.00

[This article is estimated to add \$0.160 to the tax rate in 1995.]

ARTICLE 13. To see if the Town will vote to raise and appropriate the sum of Two Hundred Sixty Thousand Nine Hundred Forty Six Dollars (\$260,946.00) for operation of the Highway Department for the ensuing year. The Selectmen recommend this appropriation.

Payroll, Employees	61,616.00
Payroll, Road Agent	26,114.00
Payroll, Clerical	2,400.00
Overtime	11,361.00
Compensation Pay	9,533.00
FICA/Medicare	8,494.00
Health Insurance	20,170.00
Retirement	3,308.00
Telephone	800.00
Electricity	1,400.00
Heating Fuel	2,300.00
Rentals and Leases	9,000.00
Safety	1,000.00
Dues	100.00
Parts, Supplies and Equipment	40,000.00
Road Maintenance Materials	38,000.00
Miscellaneous	1,000.00
General Road Improvements	20,000.00
Uniforms	3,000.00
Street Lighting	1,350.00

[This article is estimated to add \$2.987 to the tax rate in 1995.]

ARTICLE 14. To see if the Town will vote to raise and appropriate the sum of Forty Six Thousand Four Hundred Twenty Eight Dollars (\$46,428.00) for the operation of the Solid Waste Recycling Center for the ensuing year. The Selectmen recommend this appropriation.

Payroll Expense	10,750.00
FICA/Medicare	906.00
Health Insurance	5,392.00
Retirement	343.00
Compensation Pay	1,080.00
Electricity	425.00
Miscellaneous	500.00

Dues	100.00
Vehicle Maintenance	1,000.00
Tipping Fees	21,000.00
Marlow Side Trash Removal	1,500.00
Leases	2,500.00
Uniforms	507.00
Telephone	225.00
Training	200.00

[This article is estimated to add \$0.531 to the tax rate for 1995.]

ARTICLE 15. To see if the Town will vote to appropriate the Block Grant Highway Funds estimated to be Thirty Three Thousand Five Hundred Ten Dollars and Fifty Five Cents (\$33,510.55) anticipated during 1995 for the use of the Highway Department for construction or reconstruction projects in addition to the regular maintenance budget. The Selectmen recommend this appropriation.

[Accepting the Block Grant Funds, using them to pay for regular road maintenance, and not expending them in addition to the regular highway budget, would reduce the tax rate in 1995 by an estimated \$0.384.]

ARTICLE 16. To see if the Town will vote to raise and appropriate the sum of Six Thousand Four Hundred Eighty Nine Dollars and Forty Five Cents (\$6,489.45) for use of the Highway Department in addition to the regular maintenance budget for the purpose of improvements to the following roads: East Washington Road, Washington Drive, Lempster Mountain Road, and Faxon Hill Road. The Selectmen recommend this appropriation. [This article is estimated to add \$0.074 to the tax rate in 1995.]

ARTICLE 17. To see if the Town will vote to raise and appropriate the sum of Fourteen Thousand Two Hundred Fifty One Dollars (\$14,251.00) for Health and Welfare for the ensuing year. The Selectmen recommend this appropriation.

Community Services:

- Community Youth Advocates	250.00
- Lake Sunapee Home Health Care	2,204.00
- Marlow Rescue Squad	100.00
- Sullivan County Hospice	250.00
- Washington Rescue Squad	3,000.00
- Old Age Assistance	-
- Citizen Assistance	-

Health:

- Administration	929.00
- FICA/Medicare	71.00
- Department Expenses	500.00

Welfare:

- General Welfare	5,800.00
- Administration	1,000.00
- FICA/Medicare	77.00
- Dues	35.00
- Welfare Department Expenses	35.00

[This article is estimated to add \$0.163 to the tax rate in 1995.]

ARTICLE 18. To see if the Town will vote to raise and appropriate the sum of Twenty Nine Thousand Five Hundred Sixty Eight Dollars (\$29,568.00) for the operation of the Parks and Recreation Commission and for Patriotic Purposes for the ensuing year. The Selectmen recommend this appropriation.

Regular Maintenance:

- Water Tests	100.00
- Band Stand Electricity	150.00

- Band Stand	100.00
- Miscellaneous	1,350.00
- Lawn Care	7,500.00
Summer Program:	
- Payroll Expense	8,915.00
- FICA/Medicare	682.00
- Materials	500.00
- Recreation Equipment	500.00
Camp Morgan:	
- Payroll Expense	2,100.00
- FICA/Medicare	161.00
- Telephone	450.00
- Electricity	1,700.00
- Heat	1,500.00
- Septic Maintenance	110.00
- Docks	100.00
- Alarm System Maintenance	500.00
- Cottage Repairs	600.00
- Fire Extinguishers	100.00
- Grade and Seed	100.00
- Miscellaneous	500.00
- Furniture	100.00
- Special Events	1,000.00
- General Supplies	100.00
- Advertisements	300.00
- Kitchen Update	100.00
Patriotic Purposes:	
- Flags	250.00

[This article is estimated to add \$0.338 to the tax rate in 1995.]

ARTICLE 19. To see if the Town will vote to raise and appropriate the sum of Twelve Thousand Five Hundred Dollars (\$12,500.00) for the operation of the Shedd Free Library for the ensuing year. The Selectmen recommend this appropriation.

Librarian's Salary	6,320.00
FICA/Medicare	480.00
Dues	50.00
Media	4,350.00
Repairs	500.00
Services & Cleaning	1,200.00
Supplies	700.00
Utilities	2,700.00
Transfers to Trustees	-
Less: Trusts & Reimbursement	(3,800.00)

[This article is estimated to add \$0.143 to the tax rate in 1995.]

ARTICLE 20. To see if the Town will vote to raise and appropriate the sum of Seven Thousand Two Hundred Dollars (\$7,200.00) to install at the Shedd Free Library a driveway and parking place for the handicapped, in compliance with the American Disability Act. The Trustees have reserved from prior years' appropriations the sum of Four Thousand Six Hundred Dollars (\$4,600.00) to be used for the American Disability Act compliance project. The Selectmen recommend this appropriation.

[This article is estimated to add \$0.082 to the tax rate in 1995.]

ARTICLE 21. To see if the Town will vote to raise and appropriate the sum of Two Thousand Dollars (\$2,000.00) for the 1995 Old Home Day Committee. The Selectmen

recommend this appropriation.
[This article is estimated to add \$0.023 to the tax rate in 1995.]

ARTICLE 22. To see if the Town will vote to raise and appropriate the sum of Fifty Seven Thousand Six Hundred Fifty Two Dollars (\$57,652.00) for Debt Service for the ensuing year. The Selectmen recommend this appropriation.

Interest - Short Term Notes (Tax Anticipation)	1,000.00
Interest - Long Term Notes	9,065.00
Principal - Long Term Notes	47,587.00

[This article is estimated to add \$0.660 to the tax rate in 1995.]

ARTICLE 23. To see if the Town will vote to raise and appropriate the sum of Fourteen Thousand Four Hundred Sixty Seven Dollars (\$14,467.00), to place said amount in the Landfill Closure Capital Reserve Fund previously established for this purpose. The Selectmen recommend this appropriation.
[This article is estimated to add \$0.166 to the tax rate in 1995.]

ARTICLE 24. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of N. H. RSA Chapter 35:1 for the purpose of establishing a Recycling Center Acquisition Capital Reserve, to raise and appropriate the sum of Seven Thousand Five Hundred Forty One Dollars and Ninety Nine Cents (\$7,541.99) to be placed in this fund; to authorize the transfer and use of the sum of Two Thousand Five Hundred Forty One Dollars and Ninety Nine Cents (\$2,541.99) from the December 31, 1994 fund balance, with the balance of Five Thousand Dollars (\$5,000.00) to be raised by general taxation; and to designate the Selectmen as agents to expend. The Selectmen recommend this appropriation.
[This article is estimated to add \$0.057 to the tax rate in 1995.]

ARTICLE 25. Shall we adopt the provisions of N. H. RSA 31:95-c to restrict the revenues from the Recycling Center to expenditures for the purpose of purchasing recycling equipment? Such revenues and expenditures shall be accounted for in a special revenue fund to be known as the Recycling Equipment Capital Reserve Fund, separate from the general fund. Any surplus in said fund shall not be deemed part of the general fund accumulated surplus and shall be expended only after a vote by the legislative body to appropriate a specific amount from said fund for a specific purpose related to the purpose of the fund or source of revenue. The Selectmen recommend adoption of this article. (Majority ballot vote required.)

ARTICLE 26. To see if the Town will vote to raise and appropriate the sum of Three Thousand Nine Hundred Ninety Dollars (\$3,990.00) for the purpose of renovating the front office of the Town Hall and finishing the post in the same room. The Selectmen recommend this appropriation.
[This article is estimated to add \$0.046 to the tax rate in 1995.]

ARTICLE 27. To see if the Town will vote to raise and appropriate the sum of Eight Thousand One Hundred Eighty Dollars (\$8,180.00) for the purpose of installing fire alarm systems at the Fire House, Highway Department Garage and the East Washington Fire House. Included in this sum is the cost of the annual service contract for the three new alarm systems and the existing systems at the Library, Camp Morgan, Police Station and the Town Hall. The Selectmen recommend this appropriation.

Fire House	2,985.00
Highway Department Garage	2,495.00
East Washington Fire House (estimate only)	1,500.00
Annual Service Contract (7 Systems)	1,200.00

[This article is estimated to add \$0.094 to the tax rate in 1995.]

ARTICLE 28. To see if the Town will vote to raise and appropriate the sum of One Thousand Five Hundred Dollars (\$11,500.00) for the purchase of granite monuments to permanently mark the Town boundary line on roads leading out of Town. The Selectmen recommend this appropriation.

[This article is estimated to add \$0.017 to the tax rate in 1995.]

ARTICLE 29. To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000.00) for the purpose of restoring the beach area at Camp Morgan to its original size. The Selectmen recommend this appropriation.

[This article is estimated to add \$0.057 to the tax rate in 1995.]

ARTICLE 30. To see if the Town will vote to raise and appropriate the sum of Eleven Thousand Five Hundred Dollars (\$11,500.00) for the purpose of purchasing a 10 - 12 cubic yard dump body for use by the Highway Department. The Selectmen recommend this appropriation.

[This article is estimated to add \$0.132 to the tax rate in 1995.]

ARTICLE 31. To see if the Town will vote to raise and appropriate the sum of Eight Thousand One Hundred Fifty Dollars (\$8,150.00) for the purpose of purchasing a slide-in sander for the use by the Highway Department. The Selectmen recommend this appropriation.

[This article is estimated to add \$0.093 to the tax rate in 1995.]

ARTICLE 32. To see if the Town will vote to raise and appropriate the sum of Seventy Nine Thousand Four Hundred Sixty One Dollars (\$79,461.00) for the purpose of purchasing a back hoe for use by the Highway Department, to authorize the issuance of bonds or notes under the provisions of the Municipal Finance Act (N. H. RSA Chapter 33) of not more than Forty Thousand Dollars (\$40,000.00), to authorize the Selectmen to issue such bonds or notes and negotiate such bonds or notes and to determine the rate of interest thereon, and to authorize the transfer and use of Thirty Nine Thousand Four Hundred Sixty One Dollars (\$39,461.00) from the December 31, 1994 fund balance.

(Paper Ballot - 2/3 Vote Required)

[This article is estimated to add \$0.000 to the tax rate in 1995, and is estimated to add \$0.109 to the tax rate in years 1996 through 2000.]

ARTICLE 33. To see if the Town will vote to raise and appropriate the sum of Seventy Nine Thousand Four Hundred Sixty One Dollars (\$79,461.00) for the purpose of purchasing a back hoe for use by the Highway Department, to authorize the transfer and use of the sum of Thirty Nine Thousand Four Hundred Sixty One Dollars (\$39,461.00) from the December 31, 1994 fund balance with the balance of Forty Thousand Dollars (\$40,000.00) to be raised by general taxation. The Selectmen recommend this appropriation.

[This article is estimated to add \$0.458 to the tax rate in 1995.]

ARTICLE 34. To see if the Town, pursuant to N. H. RSA 80:80, will vote to authorize the Board of Selectmen to reconvey Lot No. 002, Tax Map No. 13, located on East Washington Road, consisting of 74.5 acres, more or less, to Paul B. and Kathleen B. Johnson for the price of all outstanding taxes, interest, fees and costs incurred to date, plus legal fees, plus a penalty of \$2,000.00 or to take any other action in relation thereto.

ARTICLE 35. To see if the Town will vote to authorize the Board of Selectmen to convey any or all real estate acquired by Town Tax Collector's Deed that is no greater than 10 acres in size. Such conveyance shall be by a quit claim deed following a public auction, or property may be sold by advertised sealed bids, or may be otherwise disposed of as justice may require pursuant to N. H. RSA 80:80.

ARTICLE 36. To see if the Town will vote to authorize the Board of Selectmen to dispose of surplus Town property (other than real estate).

ARTICLE 37. To see if the Town will vote, pursuant to the repeal and reenactment of N. H. RSA 154:1, for approval of the present organizational, financial and equipment ownership structure of the Fire Department which provides (i) Fire Chief is elected by the Town Meeting with firefighters appointed by the Fire Chief; (ii) funds appropriated for Fire Department purposes are accounted for in a similar manner as other Town funds; and (iii) Fire Department equipment is owned by the Town and real estate is owned or leased by the Town. The Selectmen recommend adoption of this article.

ARTICLE 38. To see if the Town will vote to authorize the Planning Board to prepare and amend a recommended program of municipal capital improvements pursuant to the provisions of N. H. RSA 674:5, 674:6, and 674:7. The Selectmen recommend adoption of this article.

ARTICLE 39. To transact any other business that may legally come before this meeting.

Given under our hands and seals this 16th day of February, in the year of our Lord, Nineteen Hundred and Ninety Five.

William J. Crowley
Charlene F. Cobb
LeRoy W. Carlson
Selectmen, Washington, N. H.

A True Copy - Attest:

William J. Crowley
Charlene F. Cobb
LeRoy W. Carlson
Selectmen, Washington, N. H.

I, William J. Crowley, hereby certify true attested copies of this Warrant were posted as follows:

On the Camp Morgan Lodge on February 17, 1995, at or before 12:00 noon, being the place of meeting;

On the Washington Town Hall on February 17, 1995, at or before 12:00 noon, being a place of Public Notice; and

On the East Washington Bulletin Board on February 17, 1995, at or before 12:00 noon, being a place of Public Notice.

William J. Crowley, Selectman

STATE OF NEW HAMPSHIRE

Sullivan, ss

The above named Selectman, known to me, acknowledged and signed the above certification in my presence.

Lynda B. Roy
Notary Public
February 17, 1995

BUDGET OF THE TOWN OF WASHINGTON, NH

Appropriations and Estimates of Revenue
for the Ensuing Year January 1, 1995 to December 31, 1995

Date: February 16, 1995

s/ William J Crowley
Charlene F Cobb
Le Roy W Carlson

Acct.	PURPOSES OF APPROPRIATION	WA NO.	1994 Appropriation Prior Year As Approved By DRA	1994 Actual Expenditures Prior Year	1995 APPROPRIATIONS ENSUING FISCAL YEAR (Recommended)
	GENERAL GOVERNMENT				
4130	Executive	4	\$ 41,282	\$ 34,603	\$ 38,521
4140	Election, Registration & Vital Stastics	4	10,537	8,624	7,817
4150	Financial Administration	4	48,355	46,818	51,933
4153	Legal Expenses	4	15,000	7,734	10,000
4191	Planning & Zoning	4	3,936	1,116	3,877
4194	Genrl Gvmnt Buildings	4	11,727	14,596	12,106
4196	Insurance	4	45,808	45,254	33,500
4199	Other/Motor Fuel	12	14,000	13,515	14,000
	PUBLIC SAFETY				
4210	Police	6	37,000	35,346	38,143
4220	Fire	8	34,175	32,594	31,331
4290	Emergency Management	10	1,100	944	1,100
4299	Emerg. Communications	11	10,520	9,547	10,500
	HIGHWAYS & STREETS				
4312	Highways & Streets	13	235,256	263,214	259,596
4316	Streetlights	13	1,350	1,408	1,350
	Block Grant	15	32,075	32,075	33,511
	Retirement		2,800	271	-
	SANITATION				
4324	Solid Waste Disposal	14	46,116	43,965	46,428
	HEALTH				
4415	Community Services	17	5,698	5,698	5,804
4415	Health Officer	17	1,500	1,095	1,500
	WELFARE				
4442	Direct Assistance	17	6,947	3,015	6,947
Sub-Totals			\$ 605,182	\$ 601,432	\$ 607,964

Acct	PURPOSE OF APPROPRIATION	WA NO.	1994	1995 Actual Expenditures Prior Year	Appropriations Ensuing Fiscal Year (Recommended)
	Sub-Totals (from Previous Page)		\$ 605,182	\$ 601,432	\$ 607,964
	CULTURE & RECREATION				
4520	Parks & Recreation	18	30,917	29,568	29,318
4583	Patriotic Purposes	18	250	199	250
4589	Old Home Day	21	500		2,000
	DEBT SERVICE				
4711	Prin.-Long Term Notes	22	80,087	80,087	47,587
4721	Interest -Long Term Notes	22	13,452	17,503	9,065
4723	Interest on TAN	22	10,000	-	1,000
	CAPITAL OUTLAY				
4901	Land & Improvemnts		24,925	44,360	277,731
4902	Mach., Veh. Equip		28,475	8,675	140,301
4903	Buildings	26	13,200	12,103	3,990
4909	Other Improvements		17,500	6,500	-
	OPERATING TRANSFERS OUT				
4912	Cemeteries	5	10,200	10,200	9,000
4912	Library	19	13,000	13,000	12,500
4915	To Capital Reserve Fund	23	10,787	10,787	14,467
4916	To Trust Funds		7,500	7,500	-
	TOTAL APPROPRIATIONS		\$ 865,975	\$ 841,914	\$ 1,155,173
4901	Landfill Closure	3			\$ 250,000
4901	Road Improvemnts	16			6,489
4901	Library Parking	20			7,200
4901	Recycle Center Relocation	24			7,542
4901	Town Bounds	28			1,500
4901	CM Beach Area	29			5,000
	Total 4901				\$ 277,731
4902	Radar Equipment	7			3,010
4902	SCBA Equipment	9			30,000
4902	Alarm Systems	27			8,180
4902	Dump Body	30			11,500
4902	Slide-in Sander	31			8,150
4902	Back Hoe	32			
4902	Back Hoe	33			79,461
	Total 4902				\$ 140,301

SOURCES OF REVENUE

Acct	Sources of Revenue	1994 Estimated Revenue	1994 Actual Revenue	1994 Estimated Revenue
	TAXES			
3120	Land Use Change	\$ 2,400	\$ 2,464	\$ 2,000
3185	Yield Taxes	4,000	3,482	14,000
3189	Betterment Taxes	19,405	18,845	13,395
3190	Interest & Penalties on Taxes	24,500	30,426	25,000
	LICENSES, PERMITS & FEES			
3210	Business License & Permits	200	270	200
3220	Motor Vehicle Permits	60,000	64,184	64,000
3230	Building Permits	1,600	1,350	1,300
3290	Other, License Permits & Fees	2,100	4,270	4,000
	FROM STATE			
3351	Shared Revenue	6,295	6,295	6,000
3353	Highway Block Grant	32,075	32,075	33,511
3356	St & Fed. Forest Land Reimb	4,204	4,204	4,200
3359	Other, (Gas Tax)	400	379	-
	CHARGES FOR SERVICES			
3401	Income from Departments	700	596	600
3409	Rent of Town Property	1,750	2,150	2,000
	MISCELLANEOUS REVENUES			
3501	Sale of Municipal Property		40,085	5,000
3502	Interest on Investments	6,000	8,969	7,000
3509	Other	20,179	36,871	10,000
	OTHER FINANCING SOURCES			
3934	Proceeds Long Term Notes			250,000
	Fund Balance Voted from Surplus	10,787	10,787	42,003
	TOTAL REVENUES AND CREDITS \$	196,595	\$ 267,702	\$ 484,209
	Total Appropriations			\$ 1,155,173
	Less: Amount of Estimated Revenues, Exclusive of Prop Taxes			(484,209)
	Amount of Taxes to Be Raised (Exclusive of School & County Taxes)			\$ 670,964

BUDGET OF THE TOWN OF WASHINGTON, NH

TOWN OF WASHINGTON DETAILED EXPENSE BUDGET

GENERAL GOVERNMENT	1994 Revised Budget	1994 Expenditures (Unaudited)	1995 Proposed Budget
EXECUTIVE			
Selectmen, Salary	\$ 14,770	\$ 12,362	\$ 12,480
FICA	930	766	774
Medicare	218	179	181
Mileage Reimbursement	550	1,028	1,000
Telephone Expense	1,400	1,688	1,500
Copier/Contract & Repairs	850	392	391
Postage Meter Rental	420	421	421
Perambulation	1,000	756	1,000
Town Report	4,250	4,138	4,500
Dues	550	535	535
Supplies	2,600	2,295	2,400
Postage	3,900	3,200	4,800
Office Expense	50	(9)	50
Equipment	980	999	500
Workshops/ Training	75	525	100
Advertising	650	176	150
Contingency Fund	500	—	500
Selectmen's Secretary, Payroll	6,500	4,477	6,324
FICA	403	278	392
Medicare	94	65	92
Moderator, Payroll	550	400	400
FICA	34	25	25
Medicare	8	6	6
Adjustment/Reimbursement		(284)	
Total Executive	\$ 41,282	\$ 34,417	\$ 38,521

ELECTION, REGISTRATION & VITAL STATISTICS

Town Clerk, Payroll	5,000	5,792	5,000
FICA	310	359	310
Medicare	73	85	73
Dues	20	20	20
Supplies	186	137	186
Convention	500	385	500
Training	250	20	250
Adjustment/Reimbursement		(160)	
Total Clerk	\$ 6,339	\$ 6,638	\$ 6,339
Supervisors, Payroll	1,800	847	750
FICA	112	53	47
Medicare	26	11	11
Ballot Clerks, Payroll	780	475	250
FICA	48	29	16

Medicare	12	7	4
Supplies	1,220	435	350
Advertising	200	—	50
Total Adminsitration	\$ 4,198	\$ 1,857	\$ 1,478
School Election			
School Election Payroll		81	
School FICA		5	
School Medicare		1	
Adjustment/Reimbursement		(87)	
Total School Election Expenses			
Total Elec. Reg. & Vital Statistics	\$ 10,537	\$ 8,495	\$ 7,817

FINANCIAL ADMINISTRATION

Accounting			
Accounting Payroll	11,330	11,267	12,350
Trust Fund Bookkeeper, Salary	570	500	500
FICA	738	730	797
Medicare	172	171	186
Workshop Training,	—	—	450
Deferred Compensation	—	—	371
Total Accounting	\$ 12,810	\$ 12,667	\$ 14,654
Auditing	\$ 5,000	\$ 4,885	\$ 4,800
Assessing			
Assessing, Payroll	13,500	12,580	13,500
FICA	837	780	837
Medicare	196	182	196
Dues	20	20	20
Registry	1,000	956	1,000
School/Conference	150	620	750
Total Assessing	\$ 15,703	\$ 15,138	\$ 16,303
Tax Collecting			
Tax Collector, Payroll	7,106	6,149	7,600
FICA	441	381	472
Medicare	103	89	110
Printing Bills	850	1,081	1,100
Dues	20	15	20
Miscellaneous	100	16	100
Conference	500	815	500
Title Service			900
Adjustment/Reimbursement		(359)	
Total Tax Collecting	\$ 9,120	\$ 8,188	\$ 10,802
Treasurer			
Treasurer, Salary	2,575	2,500	2,500
FICA	160	155	155
Medicare	37	36	37
Total Treasurer	\$ 2,772	\$ 2,691	\$ 2,692

Information Systems

Computer Contract	2,750	2,767	2,682
Training	200	—	—
Total Inf. Systems	\$ 2,950	\$ 2,767	\$ 2,682
Total Financial Administration	\$ 48,355	\$ 46,336	\$ 51,933

LEGAL EXPENSE

Legal	15,000	7,177	10,000
Total Legal	\$ 15,000	\$ 7,177	\$ 10,000

PLANNING & ZONING

Planning Board			
Clerical, Payroll	348	—	348
FICA	22	—	22
Medicare	5	—	5
Master Plan	1,500	—	1,500
Board Operations	1,000	140	941
Dues	584	584	584
Total Planning Board	\$ 3,459	\$ 724	\$ 3,400

Board of Adjustment

Clerical, Payroll	350	281	350
FICA	22	17	22
Medicare	5	4	5
Board Operations	100	89	100
Total Board of Adjustment	\$ 477	\$ 391	\$ 477
Total Planning & Zoning	\$ 3,936	\$ 1,116	\$ 3,877

GENERAL GOVERNMENT BUILDINGS

Payroll Expense	3,750	3,565	3,750
FICA	233	221	248
Medicare	54	52	58
Electricity	1,165	1,315	1,200
Heat & Propane	2,250	2,812	2,250
Maintenance Supplies	1,500	1,337	1,200
Alarm Maintenance	400	370	400
Preservation/Addition	*1,650	1,950	1,500
Archives Electricity	250	213	250
Archives Heat	550	425	500
Archives Supplies	100	—	750
Center School Electricity	325	512	—
Center School Heat	750	1,232	—
Center School Alarm Maintenance	400	583	—
Total General Government Buildings	\$ 11,727	\$ 14,586	\$ 12,106

INSURANCE

Insurance			
Property	5,780	5,078	4,415
Worker's Compensation	19,638	20,903	1,000
General Liability	4,250	3,316	3,648

Police Liability	2,000	2,000	2,000
Professional Liability	2,450	2,873	3,160
Public Officials Bonding	950	932	950
Unemployment Compensation	2,400	2,183	2,300
Vehicles	8,340	7,969	8,827
Health Ins,Deductible Capital Reserve	—	—	7,200
Total Insurance	\$ 45,808	\$ 45,254	\$ 33,500
TOTAL GENERAL GOVERNMENT	\$ 176,645	\$ 157,381	\$ 157,754

PUBLIC SAFETY

POLICE

Chief, Salary	2,212	2,212	—
Officers, Payroll	22,582	23,400	23,439
Special, Payroll	23	48	—
Health Insurance	1,363	908	—
FICA	1,387	1,399	1,462
Medicare	325	327	342
Retirement	107	107	—
Telephone	1,753	1,149	1,200
Animal Control	500	—	1,000
Dues	—	—	—
Clerical Supplies	617	505	500
Cruiser Maintenance	1,646	2,094	1,800
Equipment	2,020	1,894	2,000
School/Training		—	500
Uniforms	1,207	1,312	1,300
Contingency	1,259	869	1,000
Electricity		—	800
Heat		—	1,400
Repairs & Maintenance		—	1,000
Alarm Maintenance		—	400
Total Police	\$ 37,000	\$ 36,224	\$ 38,143

FIRE DEPARTMENT

Administration	1,200	1,222	950
Insurance	8,925	8,101	9,500
Supplies	2,400	3,034	2,000
Performance Pay	250	228	250
Equipment	4,800	2,738	4,381
Training	4,000	2,499	4,000
Vehicle Repairs	1,500	2,752	3,500
Air Bottles & Extinguishers	3,000	2,671	800
NFPA Physicals	1,600	950	600
Telephone	1,000	844	850
Electricity	1,800	1,923	1,800
Heat	2,300	1,538	1,500
Building Maintenance	1,400	4,112	1,200
Adjustment/Reimbursement		(18)	
Total Fire Department	\$ 34,175	\$ 32,594	\$ 31,331

EMERGENCY MANAGEMENT

Civil Defense	100	—	100
Forest Fire Control	1,000	944	1,000
E911 Numbering	17,500	6,500	—
Total Emergency Management	\$ 18,600	\$ 7,444	\$ 1,100

EMERGENCY COMMUNICATIONS

Telephone Lines	1,150	1,272	1,250
Dispatch	4,700	3,693	4,700
Radio Tower Electricity	120	109	120
Radio & Pager Repairs	2,200	2,197	2,130
Improve or Replace	2,350	2,276	2,300
Total Emergency Communications	\$ 10,520	\$ 9,547	\$ 10,500

MOTOR FUEL

Gas	6,375	4,347	5,000
Diesel	7,625	9,637	9,000
Adjustment/Reimbursement		(470)	
Total Motor Fuel	\$ 14,000	\$ 13,515	\$ 14,000
TOTAL PUBLIC SAFETY	\$ 114,295	\$ 99,323	\$ 95,074

HIGHWAYS, STREETS & BRIDGES

HIGHWAY DEPARTMENT

Payroll Expense	61,401	60,025	61,616
Clerical, Payroll	2,400	223	2,400
Elected, Payroll	26,291	28,070	26,114
Overtime, Payroll	11,030	11,522	11,361
Other, Vacation, Sick, Holiday, Payroll	6,051	3,392	9,533
Health Insurance	20,338	19,851	20,170
FICA	6,645	6,282	6,884
Medicare	1,554	1,469	1,610
Retirement Art. #17	2,800	261	3,308
Telephone	800	851	800
Electricity	1,300	1,459	1,400
Heat & Oil	2,300	1,928	2,300
Rentals & Leases	8,700	10,098	9,000
Safety	500	583	1,000
Dues	50	80	100
Parts, Supplies & Equipment	32,000	53,227	40,000
Road Care Materials	36,000	45,827	38,000
Miscellaneous	900	1,571	1,000
Road Improvements	13,996	13,365	20,000
Uniforms	3,000	2,946	3,000
Streetlights	1,350	1,408	1,350
Adjustment/Reimbursement		(1,588)	
TOTAL HIGHWAYS, STREETS & BRIDGES	\$ 239,406	\$ 262,849	\$ 260,946

SANITATION

SOLID WASTE DISPOSAL

Retirement	—	—	343
Electricity	400	475	425
Miscellaneous	500	2,124	500
Dues	100	124	100
Vehicle Maintenance	1,000	1,145	1,000
Transportation Removal	18,500	20,734	21,000
Marlow Pickups	1,500	1,452	1,500
Rentals & Leases	2,250	1,870	2,500
Uniforms	—	224	507
Payroll	14,820	12,036	10,750
Other, Vacation, Sick, Holidays			1,080
Health Insurance	5,561	2,702	5,392
FICA	920	740	734
Medicare	215	173	172
Telephone	225	222	225
Training	125	150	200
Total Solid Waste	\$ 46,116	\$ 44,173	\$ 46,428

LANDFILL CLOSURE

Hazardous Waste Cleanup		505	
Payroll		454	
FICA		28	
Medicare		7	
Cleanup Closure		3,666	
Adjustment/Reimbursement		(4,659)	
Total Landfill Clsoure		\$ —	
TOTAL SANITATION	\$ 46,116	\$ 44,173	\$ 46,428

HEALTH & WELFARE

COMMUNITY SERVICES

Community Youth Advocates	250	250	250
Lake Sunapee Home Health Care	2,098	2,098	2,204
Marlow Ambulance	100	100	100
Sullivan County Hospice	250	250	250
Washington Rescue Squad	3,000	3,000	3,000
Old Age Assistance	—	—	—
Citizen Assistance	—	—	—
Total Community Services	\$ 5,698	\$ 5,698	\$ 5,804

HEALTH DEPARTMENT

Officer Payroll	929	297	929
FICA	58	18	58
Medicare	13	4	13
Departmental Expenses	500	776	500
Total Health Department	1,500	1,096	1,500
Total Health Department	\$ 7,198	\$ 6,794	\$ 7,304

WELFARE

General Welfare	5,800	1,615	5,800
Administration, Payroll	800	533	1,000
FICA	50	33	62
Medicare	12	8	15
Dues	35	35	35
Departmental Expenses	250	5	35
Total Welfare	\$ 6,947	\$ 2,228	\$ 6,947
TOTAL HEALTH & WELFARE	\$ 14,145	\$ 9,022	\$ 14,251

CULTURE & RECREATION

PARKS & RECREATION

Reg Maint/Water Tests	100	72	100
Reg Maint/ Bandstand Electricity	150	124	150
Reg Maint/ Bandstand	200	321	100
Reg Maint/Miscellaneous	1,000	825	1,350
Reg Maint/Lawn Care	7,000	6,440	7,500
Summer Program/Payroll	7,820	7,835	8,915
Summer Program/FICA	485	486	553
Summer Program/ Medicare	113	114	129
Summer Program/ Materials	500	765	500
Summer Program/Rec Equipment	150	148	500
Camp Morgan			
Caretaker, Payroll	2,600	1,969	2,100
Caretaker/FICA	161	103	130
Caretaker/ Medicare	38	24	31
Telephone	450	466	450
Electricity	1,500	1,692	1,700
Heat & Oil	1,500	1,020	1,500
Septic Maintenance	100	110	110
Docks	250	278	100
Alarm Maintenance	500	513	500
Cottage Repairs	3,500	3,538	600
Fire Extinguishers	100	—	100
Grade & Seed Field	100	159	100
Miscellaneous	200	504	500
Furniture	900	880	100
Special Events	1,000	699	1,000
General Supplies	100	89	100
Advertisements	300	766	300
Kitchen Update	100	94	100
Adjustment/Reimbursement		(466)	
Total Parks & Recreation	\$ 30,917	\$ 29,568	\$ 29,318

PATRIOTIC PURPOSES

Old Home Day	500	—	2,000
Patriotic Purposes/Flags	250	201	250
Total Patriotic Purposes	\$ 750	\$ 201	\$ 2,250
TOTAL CULTURE & RECREATION	\$ 31,667	\$ 29,769	\$ 31,568

DEBT SERVICES

Principal-Long Term Debt	80,087	80,087	47,587
Interest-Long Term Notes	13,452	17,503	9,065
Interest-Tax anticipation Notes	10,000	-	1,000
TOTAL DEBT SERVICE	\$ 103,539	\$ 97,590	\$ 57,652

OPERATING TRANSFERS OUT
CEMETERIES

\$ 10,200	\$ 10,200	\$ 9,000
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LIBRARY

Payroll Expense	6,038	5,836	6,320
FICA	374	362	389
Medicare	88	85	91
Worker's Compensation	-	91	-
Dues	50		50
Media	4,350		4,350
Repairs	550		500
Services & Cleaning	1,200		1,200
Supplies	650		700
Utilities	2,700		2,700
Transfers to Trustees		6,627	
Less: Trusts & Reimbursements	(3,000)		(3,800)
Total Library	\$ 13,000	\$ 13,000	\$ 12,500

TOTAL OPERATING TRANSFERS OUT	\$ 23,200	\$ 23,200	\$ 21,500
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BASIC OPERATING BUDGET	\$ 749,013	\$ 723,307	\$ 685,173
Percentage Increase (Decrease)			(8.52%)

CAPITAL OUTLAY

1993 ADDITIONAL APPROPRIATION ARTICLES

Art 16- Fire Ponds & Hydrants	*493.42	493.42
Art 32- Town Hall Steeple	*2,385	
Art 42 -Forestry Plans	*1,665	1,665

1994 ADDITIONAL APPROPRIATION ARTICLES

Art 5 - Health Insurance Capital Reserve	7,500	8,263
Reimbursement/Capital Reserve Fund		(763)
Art 17- Highway Department Retirement	<i>Included with Highway Department</i>	
Art 18 - Highway Block Grant	32,074.68	32,074.68
Art 19 - Road Improvements	7,925.32	7,925.32
Art 20 - Class VI Roads	5,000	4,990
Art 21 - Intersection Reconstruction	12,000	
Encumbered from 1993	*29,150	29,287
Art 22 - Highway Equipment	5,475	5,475
Art 23 - E911 Numbering	<i>Included in Emergency Management</i>	
Art 24 - Fire Station Furnance	4,000	4,000

Art 26 - Landfill Capital Reserve	10,787	10,787	
Art 28 - Computer System	23,000	3,200	
Art 30 - Town Hall Heating System	8,000	7,500	
Art 32 - Meeting House Committee	1,200	603	
Total Additional Articles 1994	\$ 116,962.00	\$ 113,341.54	\$ -

1995 ADDITIONAL APPROPRIATION ARTICLES

Art 3 - Landfill Closure Construction Phase	<i>Borrow \$250,000</i>		250,000
Art 7 - Police Radar			3,010
Art 9 - Fire Dept SCBA Equipment			30,000
Art 15 - Highway Block Grant			33,511
Art 16- Road Improvements			6,489
Art 20 - Library Driveway Parking			7,200
Art 23 - Engineering Task-Landfill Closure			14,467
Art 24 - Capital Reserve Fund/New Recycling Center			7,542
Art 26 - Renovating Outer Office & Post			3,990
Art 27 - Alarm Systems			8,180
Art 28 - Granite Monuments for Town Bounds			1,500
Art 29 - Camp Morgan Beach			5,000
Art 30 - Dump Body for Highway Dept			11,500
Art 31 - Slide-in Sander for Highway Dept.			8,150
Art 32 - Back Hoe for Highway Dept	<i>Borrow \$40,000 Fund Bal. 39,461</i>		
Art 33 - Back Hoe for Highway Dept	<i>Taxation \$40,000 Fund Bal. 39,461</i>		79,461
TOTAL ADDITIONAL ARTICLES 1995	-	-	\$ 470,000

TOWN TOTALS	\$ 865,975	\$ 836,649	\$1,155,173
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Less:

Est.Revenues, Exclusive of Property Taxes	(196,595)	(256,915)	(484,209)
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TOTAL TOWN

(Amount to be raised by taxes in 1995)	669,380	579,734	670,964
(Exclusive of School & County Taxes)			

Percentage Increase (Decrease)			0.24%
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Notes:

* = Encumbered from Prior years

Plodzik & Sanderson Professional Association
193 North Main Street Concord, N.H. 03301 (603) 225-6996

**INDEPENDENT AUDITOR'S COMMUNICATION OF
REPORTABLE CONDITIONS AND OTHER MATTERS**

To the Members of
the Board of Selectmen
Town of Washington
Washington, New Hampshire

In planning and performing our audit of the Town of Washington for the year ended December 31, 1994, we considered the Town's internal control structure in order to determine the scope of our auditing procedures for the purpose of expressing our opinion on the financial statements. Our review of these systems was not intended to provide assurance on the internal control structure and should not be relied on for that purpose.

Under the standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Town's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities, in amounts that would be material in relation to the financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might constitute reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

The following other matter came to our attention that we have discussed with management as opportunities for efficiency and/or cost savings related to the administration of the Town:

TOWN CLERK

During our testing of the Motor Vehicle Permits, instances were noted where calculations were incorrect. This resulted in the Town over and under charging for permit fees. We recommend more care be taken in the issuance of Motor Vehicle Permits to insure proper charges.

We are pleased to report that, during the course of our review of internal controls, no material weaknesses in the Town's accounting systems and records were identified.

This report is intended solely for the information and use of management and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Plodzik & Sanderson
Professional Association

January 27, 1995

Plodzik & Sanderson Professional Association
193 North Main Street Concord, N.H. 03301 (603) 225-6996

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of
the Board of Selectmen
Town of Washington
Washington, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Washington as of and for the year ended December 31, 1994, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Washington as of December 31, 1994, and the results of its operations and cash flows of its nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Washington. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Plodzik & Sanderson
Professional Association

January 27, 1995

EXHIBIT A — TOWN OF WASHINGTON, NEW HAMPSHIRE
Combined Balance Sheet - All Fund Types and Account Group - December 31, 1994

ASSETS AND OTHER DEBITS

Assets	Governmental Fund Types			Fiduciary		Account Group	Total
	General	Special Revenue	Fund Type Trust Funds	General	Long-Term Debt		(Memorandum Only)
Cash and Equivalents	\$ 419,051	\$ 7,785	\$ 126,295	\$		\$	\$ 553,131
Investments			13,426				13,426
Receivables (Net of Allowances For Uncollectibles)							
Taxes	186,826						186,826
Accounts	2,141						2,141
Special Assessments							
Current	1,424						1,424
Noncurrent	60,195						60,195
Intergovernmental	3,426						3,426
Interfund Receivable		326					326
Liens	5,012						5,012
Liens Reserved Until Collected	(5,012)						(5,012)
Tax Deeded Property - Subject to Resale	17,388						17,388
Other Debits							
Amount to be Provided for Retirement of General Long-Term Debt					170,173		170,173
TOTAL ASSETS AND OTHER DEBITS	\$ 690,451	\$ 8,111	\$ 139,721		\$ 170,173		\$ 1,008,456

LIABILITIES AND EQUITY

Liabilities							
Accounts Payable	\$ 2,149						\$ 2,149
Accrued Payroll and Benefits	3,456						3,456
Intergovernmental Payable	182,224						182,224
Interfund Payable			326				326
Escrow and Performance Deposits	962						962
Deferred Revenue	63,587						63,587
General Obligation Debt Payable					170,173		170,173
Total Liabilities	252,378		326		170,173		422,877
Equity							
Fund Balances							
Reserved for Tax Deeded Property	17,388						17,388
Reserved for Endowments			106,784				106,784
Reserved for Encumbrances	36,726						36,726
Reserved for Special Purposes		3,450	32,611				36,061
Unreserved							
Designated for Special Purposes		5,301					5,031
Undesignated (Deficit)	383,959	(640)					383,319
Total Equity	438,073	8,111	139,395				585,579
TOTAL LIABILITIES AND EQUITY	\$ 690,451	\$ 8,111	\$ 139,721		\$ 170,173		\$ 1,008,456

EXHIBIT B
TOWN OF WASHINGTON, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended December 31, 1994

	<u>Governmental Fund Types</u>		<u>Fiduciary</u> <u>Fund Type</u>	<u>Total</u>
	<u>General</u>	<u>Special</u> <u>Revenue</u>	<u>Expendable</u> <u>Trust</u>	<u>(Memorandum Only)</u>
<u>Revenues</u>				
Taxes	\$ 1,593,389	\$	\$	\$ 1,593,389
Licenses and Permits	70,524			70,524
Intergovernmental	51,562			51,562
Charges for Services	596	482		1,078
Miscellaneous	104,493	1,743	561	106,797
<u>Other Financing Sources</u>				
Operating Transfers In	53	27,780	18,287	46,120
<u>Total Revenues and Other Financing Sources</u>	<u>1,820,617</u>	<u>30,005</u>	<u>18,848</u>	<u>1,869,470</u>
<u>Expenditures</u>				
<u>Current</u>				
General Government	172,260	14,547	763	187,570
Public Safety	78,431			78,431
Highways and Streets	296,968			296,968
Sanitation	43,965			43,965
Health	6,794			6,794
Welfare	3,015			3,015
Culture and Recreation	29,767	13,754		43,521
Debt Service	97,590			97,590
Capital Outlay	71,638		4,659	76,297
Intergovernmental	872,965			872,965
<u>Other Financing Uses</u>				
Operating Transfers Out	41,487			41,487
<u>Total Expenditures and Other Financing Uses</u>	<u>1,714,880</u>	<u>28,301</u>	<u>5,422</u>	<u>1,748,603</u>
<u>Excess of Revenues and Other</u> <u>Financing Sources Over Expenditures</u> <u>and Other Financing Uses</u>	105,737	1,704	13,426	120,867
<u>Fund Balances - January 1</u>	<u>332,336</u>	<u>6,407</u>		<u>338,743</u>
<u>Fund Balances - December 31</u>	<u>\$ 438,073</u>	<u>\$ 8,111</u>	<u>\$ 13,426</u>	<u>\$ 459,610</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT C
TOWN OF WASHINGTON, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (GAAP Basis)
General and Special Revenue Funds
For the Fiscal Year Ended December 31, 1994

	General Fund		Variance
	Budget	Actual	Favorable (Unfavorable)
<u>Revenues</u>			
Taxes	\$ 1,564,257	\$ 1,593,389	\$ 29,132
Licenses and Permits	63,900	70,524	6,624
Intergovernmental	51,962	51,562	(400)
Charges for Services	700	596	(104)
Miscellaneous	47,334	104,493	57,159
<u>Other Financing Sources</u>			
Operating Transfers In		53	53
<u>Total Revenues and Other Financing Sources</u>	<u>1,728,153</u>	<u>1,820,617</u>	<u>92,464</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	192,295	172,260	20,035
Public Safety	83,195	78,431	4,764
Highways and Streets	271,481	296,968	(25,487)
Sanitation	44,172	43,965	207
Health	7,198	6,794	404
Welfare	6,947	3,015	3,932
Culture and Recreation	31,167	29,767	1,400
Debt Service	103,539	97,590	5,949
Capital Outlay	83,511	71,638	11,873
Intergovernmental	872,965	872,965	
<u>Other Financing Uses</u>			
Operating Transfers Out	41,487	41,487	
<u>Total Expenditures and Other Financing Uses</u>	<u>1,737,957</u>	<u>1,714,880</u>	<u>23,077</u>
<u>Excess (Deficiency) of Revenues and and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	(9,804)	105,737	115,541
<u>Fund Balances - January 1</u>	<u>332,336</u>	<u>332,336</u>	
<u>Fund Balances - December 31</u>	<u>\$ 322,532</u>	<u>\$ 438,073</u>	<u>\$ 115,541</u>

Special Revenue Funds			Totals (Memorandum Only)		
<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
\$	\$	\$	\$ 1,564,257	\$ 1,593,389	\$ 29,132
			63,900	70,524	6,624
	482	482	51,962	51,562	(400)
	1,743	1,743	700	1,078	378
			47,334	106,236	58,902
<u>23,200</u>	<u>27,780</u>	<u>4,580</u>	<u>23,200</u>	<u>27,833</u>	<u>4,633</u>
<u>23,200</u>	<u>30,005</u>	<u>6,805</u>	<u>1,751,353</u>	<u>1,850,622</u>	<u>99,269</u>
10,200	14,547	(4,347)	202,495	186,807	15,688
			83,195	78,431	4,764
			271,481	296,968	(25,487)
			44,172	43,965	207
			7,198	6,794	404
			6,947	3,015	3,932
13,000	13,754	(754)	44,167	43,521	646
			103,539	97,590	5,949
			83,511	71,638	11,873
			872,965	872,965	
			<u>41,487</u>	<u>41,487</u>	
<u>23,200</u>	<u>28,301</u>	<u>(5,101)</u>	<u>1,761,157</u>	<u>1,743,181</u>	<u>17,976</u>
	1,704	1,704	(9,804)	107,441	117,245
<u>6,407</u>	<u>6,407</u>		<u>338,743</u>	<u>338,743</u>	
<u>\$ 6,407</u>	<u>\$ 8,111</u>	<u>\$ 1,704</u>	<u>\$ 328,939</u>	<u>\$ 446,184</u>	<u>\$ 117,245</u>

The notes to financial statement are an integral part of this statement.

EXHIBIT D
TOWN OF WASHINGTON, NEW HAMPSHIRE
Statement of Revenues, Expenses and Changes in Fund Balance
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1994

	Fiduciary Fund Type Nonexpendable Trust Funds
<u>Operating Revenues</u>	
New Funds	\$ 2,800
Interest	<u>5,852</u>
<u>Total Operating Revenues</u>	8,652
<u>Operating Expenses</u>	
Trust Income Distributions	<u>650</u>
<u>Operating Income</u>	8,002
<u>Operating Transfers</u>	
Transfers Out	<u>(4,633)</u>
<u>Net Income</u>	3,369
<u>Fund Balance - January 1</u>	<u>122,600</u>
<u>Fund Balance - December 31</u>	<u>\$ 125,969</u>

The notes to financial statement are an integral part of this statement.

EXHIBIT E
TOWN OF WASHINGTON, NEW HAMPSHIRE
Statement of Cash Flows
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1994

	Fiduciary Fund Type <hr/> Nonexpendable Trust Funds
<u>Cash Flows From Operating Activities</u>	
Interest Received	\$ 5,852
New Funds Received	2,800
Trust Income Distributions	(650)
Operating Transfers Out	<u>(5,323)</u>
 <u>Net Cash Provided (Used) by Operating Activities</u>	 2,679
 <u>Cash - January 1</u>	 <u>123,616</u>
 <u>Cash - December 31</u>	 <u><u>\$ 126,295</u></u>
 <i>Reconciliation of Net Income to Net Cash Provided (Used) by Operating Activities</i>	
 <u>Net Income</u>	 \$3,369
 <u>Adjustments to Reconcile Net Income to Net Cash Provided (Used) by Operating Activities</u>	
Increase (Decrease) in Due to Other Funds	<u>(690)</u>
 <u>Net Cash Provided (Used) by Operating Activities</u>	 <u><u>\$ 2,679</u></u>

The notes to financial statement are an integral part of this statement.

TOWN OF WASHINGTON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Town of Washington, New Hampshire, is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the Town of Washington (primary government), and its component units. Component units are organizations for which the primary government is financially accountable or for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based on the foregoing criteria, no other organizations are included in the Town's financial reporting entity.

B. Basis of Presentation - Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

Governmental Fund Types

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources, and the related liabilities are accounted for through governmental funds. The following are the Town's Governmental Fund Types:

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The following funds are included in this fund type:

Shedd Free Library
Cemetery Trustees

Fiduciary Fund Types

Fiduciary Fund Types - These funds account for assets held by the Town as a trustee for individuals, private organizations, and other units of governments.

The following funds are included in this fund type:

Nonexpendable Trust Funds

Town Trusts

Expendable Trust Funds

Town Trusts

Capital Reserve

Account Groups

Account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations. The Town uses the following account groups:

General Fixed Assets Account Group - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the Town does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

General Long-Term Debt Account Group - This account group is established to account for all long-term debt of the Town.

Total Columns (Memorandum Only) on Combined Statements

Amounts in the "Total (Memorandum Only)" columns in the combined financial statement line items of the fund types and account groups are presented for analytical purposes only. The summation includes fund types and account groups that use different bases of accounting, includes inter-fund transactions that have not been eliminated and the caption "amounts to be provided", which is not an asset in the usual sense. Consequently, amounts shown in the "Total (Memorandum Only)" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the Town.

C. Measurement Focus/Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financial sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All Nonexpendable Trust Funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet.

The accounts of the Governmental and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires judgement, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency in application. Those revenues susceptible to accrual are taxes, intergovernmental revenues, charges for services and interest revenue. Licenses and permits and most other local source revenues are not susceptible to accrual, because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred. Accumulated unpaid vacation and sick pay, and principal and interest on general long-term debt are recorded as fund liabilities when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

D. Budgetary Accounting

General Budget Policies

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the cur-

rent year for the General and all Special Revenue Funds. Except as reconciled below, budgets are adopted on a basis consistent with generally accepted accounting principles.

Management may transfer appropriations between operating categories as they deem necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In 1994, \$10,787 of the beginning General Fund fund balance was applied for this purpose.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year.

Reconciliation of Town Budget to GAAP Basis of Accounting

The Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (GAAP Basis) present comparisons of the legally adopted budget as adjusted to present the budget on the GAAP basis with actual data on a GAAP basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles ("GAAP"), reconciliations of the excesses (deficiencies) of revenue and other sources of financial resources over (under) expenditures and other uses of financial resources for the year ended December 31, 1994 were required as follows:

	General Fund	Special Revenue Funds
<u>Appropriations</u>		
<u>Budgetary Basis -</u>		
<u>Legally Adopted Budget</u>		
Municipal	\$ 865,975	\$ 23,200
School	632,153	
County	229,912	
Precinct	10,900	
<u>Total Appropriations</u>	<u>1,738,940</u>	<u>23,200</u>
 Adjustments to Restate Budget to GAAP Basis		
Carryover Appropriations		
Reserve for Encumbrances		
Beginning of period	\$35,743	\$
End of period	(36,726)	
<u>Total Adjustments</u>	<u>(983)</u>	
<u>Total Appropriations - GAAP Basis</u>	<u>\$ 1,737,957</u>	<u>\$ 23,200</u>

E. Assets, Liabilities and Fund Equity

Cash and Investments

The Town Treasurer is required by State statute to have custody of all monies belonging to the Town and shall pay out the same only upon orders of the selectmen. The Town Treasurer shall de-

posit all such monies in solvent banks in the state or in participation units in the public deposit investment pool established pursuant to RSA 383:22. Funds may be deposited in banks outside the state if such banks pledge and deliver to the state treasurer as collateral security for such deposits in value at least equal to the amount of the deposit in each case.

Whenever the Town Treasurer has an excess of funds which are not immediately needed for the purpose of expenditure, State statutes require the Treasurer, with the approval of the selectmen, to invest the same in obligations of the United States government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within this state or the Commonwealth of Massachusetts. Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

For financial reporting purposes, cash and equivalents include amounts in demand deposits and money market funds, as well as certificates of deposit and short-term investments with original maturities of 90 days or less.

The Town is authorized by State statute to invest Trust Funds, except Capital Reserve Funds, in obligations of political subdivisions and stocks and bonds that are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept in a separate account and not intermingled with other funds. Capital Reserve Funds shall be invested only by deposit in some savings bank or in the savings department of a national bank or trust company, or in the share of a cooperative bank, building and loan association, or federal savings and loan association, in this state, or in bonds, notes or other obligations of the United States government, or in bonds or notes of this state, or in participation units in the public deposit investment pool established pursuant to RSA 383:22.

Investments are stated at cost or, in the case of donated investments, at the market value of the date of bequest or receipt.

Receivables

Revenues for the most part are recorded when received, except for the following item for which receivables have been recorded:

Tax revenue is recorded when a warrant for collection is committed to the Tax Collector. However, any taxes on properties involved in bankruptcy have been reserved. Also, an additional reserve representing future potential abatements and tax deedings of the current receivables has been recognized. The reserve totals \$45,000 at December 31, 1994.

The National Council on Governmental Accounting (NCGA), Interpretation 3, *Revenue Recognition - Property Taxes*, requires that if property taxes are not collected within 60 days after year end, the revenue is not considered an "available spendable resource" and should be deferred. An exception to the general "available 60 day" rule is allowed in unusual circumstances. The Town has concluded that the circumstances relating to the responsibility for, and payment of, the School Tax Assessment, along with the timing of the issuance of the tax warrant, which is late in the budget year, justifies a period greater than 60 days. Since this practice of recording the property tax revenue when levied is widely recognized as being generally accepted as the prevalent practice in New Hampshire, the Town believes that such practice is a knowledgeable application of the NCGA Interpretation 3 exception, and therefore Level 4 GAAP compliance may be reached.

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

Interfund Receivables and Payables

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of December 31, balances of inter-fund amounts receivable or payable have been recorded.

Inventories

Inventory in the General and Special Revenue Funds consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased.

Deferred Revenue

The government reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue also arises when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

Long-Term Liabilities

General Obligation Debt - General obligation bonds, notes, capital leases, and other forms of long-term debt supported by general revenues are obligations of the Town as a whole. Accordingly, such unmatured obligations of the Town are accounted for in the General Long-Term Debt Group of Accounts.

Compensated Absences - Employees are entitled to certain compensated absences based on their length of employment. Compensated absences do not vest or accumulate and are recorded as expenditures when they are paid.

Fund Equity

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that a portion is not appropriable for expenditures, is shown as reserved. The following reserves were used by the Town during the year:

Reserved for Endowments - represents the principal balance of Nonexpendable Trust Funds which must be held for investment purposes only.

Reserved for Encumbrances - is used to account for open purchase orders, contracts and other commitments at year end for which goods and services have not been received.

Reserved for Tax Deeded Property - represents properties for which the Town has acquired deeds through the tax lien process, and expects to sell during the subsequent year.

Reserved for Special Purposes - is used to account for the unencumbered balance of restricted funds. These include the Town's Expendable Trust Funds, and the income portion of the Town's Nonexpendable Trust Funds.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Deficit Fund Balances

Cemetery Trustees

There is a deficit of \$640 in the Special Revenue (Cemetery Trustees) Fund at December 31, 1994. The deficit arose because of expenditures exceeding revenues for the current year. Management hopes to make up the deficit through an additional operating transfer in the subsequent year.

B. Excess of Expenditures Over Appropriations

The following governmental funds had an excess of expenditures over appropriations for the year ended December 31, 1994:

<u>Special Revenue Funds</u>	
Shedd Free Library	\$ 754
Cemetery Trustees	4,347
<u>Total</u>	<u>\$ 5,101</u>

Overexpenditures occurred primarily due to the receipt and expenditure of unanticipated funds or the expenditure of existing fund equity.

NOTE 3 - ASSETS

A. Cash and Equivalents

All bank balances of deposits as of December 31, 1994, were insured by Federal Depository Insurance (FDIC) or collateralized with securities held by the Town or its agent (CFX Bank) in the Town's name.

B. Investments

Investments made by the Town are summarized below.

	<u>Carrying Amount</u>	<u>Market Value</u>
New Hampshire Public Deposit Investment Pool	<u>\$ 13,426</u>	<u>\$ 13,426</u>

C. Property Taxes

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year.

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around June 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than 30 days.

The June 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the State Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

In connection with the setting of the tax rate, Town Officials, with the approval of the New Hampshire Department of Revenue Administration, establish and raise through taxation an amount for abatements and refunds of property taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax reserves at year end. The property taxes collected by the Town include taxes levied for the Washington School District, Sullivan County, and the Highland Haven Precinct, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

The tax rate for the year ended December 31, 1994, was as follows:

	Taxpayers in the Highland Haven Precinct	All Other Taxpayers
Municipal Portion	\$ 8.03	\$ 8.03
School Tax Assessment	7.19	7.19
County Tax Assessment	2.62	2.62
Precinct Tax Assessment	4.45	
<u>Totals</u>	<u>\$ 22.29</u>	<u>\$ 17.84</u>

As prescribed by law, within 18 months of the date assessed, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum. If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

During the current fiscal year, the Tax Collector on April 15, placed a lien for all uncollected 1993 property taxes.

Taxes receivable at December 31, 1994, are as follows:

<u>Property Taxes</u>	
Levy of 1994	\$155,388
<u>Unredeemed Taxes (under tax lien)</u>	
Levy of 1993	48,488
Levy of 1992	19,728
Levy of 1991	3,218
Levy of 1990	2,852
Levy of 1989	280
Land Use Change Taxes	1,469
Yield Taxes	403
Less: Reserve for estimated uncollectible taxes	<u>(45,000)</u>
<u>Total Taxes Receivable</u>	<u>\$186,826</u>

D. Intergovernmental Receivable

Receivables due from other governments at December 31, 1994 include:

<u>General Fund</u>	
State of New Hampshire - Shared Revenue	<u>\$ 3,426</u>

E. Special Assessments Receivable

Receivables from special assessments at December 31, 1994, are as follows:

	<u>Current</u>	<u>Noncurrent</u>
<u>General Fund</u>		
Valley Road Construction Bond	<u>\$ 1,424</u>	<u>\$ 60,195</u>

Current special assessment receivables represent billed special assessments that remain unpaid at year end. Noncurrent special assessments receivable represent amounts that will be billed in the future.

F. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at December 31, 1994 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
<u>Special Revenue Fund</u>		
Shedd Free Library	\$ 326	\$
<u>Trust Funds</u>		
Nonexpendable Trusts - Town		326
<u>Totals</u>	\$ 326	\$ 326

G. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets, errors or omissions, injuries to employees, or acts of God. During 1994, the Town was a member of the compensation funds of the New Hampshire Workers' Compensation Fund. This entity is considered a public entity risk pool, currently operating as a common risk management and insurance program for member towns and cities.

Compensation Funds of New Hampshire - Workers' Compensation Fund is a Trust organized to provide workers' compensation and employer's liability self-insurance to member towns, cities, school districts, and other qualified political subdivisions of New Hampshire. As a member of Compensation Funds of New Hampshire - Workers' Compensation Fund, the Town of Washington shares in contributing to the cost of and receiving benefits from a self-insured pooled risk management program. The membership and coverage runs from January 1 to January 1. The coverage is for the statutorily required workers' compensation benefits and employer's liability coverage up to \$1,000,000. The program includes a Loss Fund from which is paid up to \$375,000 for each and every covered claim.

The Trust maintains on behalf of its members the following insurance policies shared by the membership for the year ended December 31, 1994:

Aggregate reinsurance to cover total claims should they exceed the Loss Fund established by the Trust (coverage to \$5,000,000).

The Trust Agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time, the Trust foresees no likelihood of any additional assessments in any of the past years.

The Town continues to carry commercial insurance for all other risks of loss, including employee and public official fidelity bonds, health and accident insurance.

NOTE 4 - LIABILITIES

A. Intergovernmental Payable

Payables due other governments at December 31, 1994 include:

<u>General Fund</u>	
Washington School District -	
Balance of 1994-95 Assessment	\$ 182,153
Miscellaneous	<u>71</u>
<u>Total Intergovernmental Payable</u>	<u>\$ 182,224</u>

B. Deferred Revenue

General Fund

Deferred revenue at December 31, 1994, consists of betterment assessments and other revenue collected or levied in advance of the fiscal year to which they apply. The balance is as follows:

Betterment Assessments	\$ 60,195
Deferred Revenue - Other	<u>3,392</u>
<u>Total Deferred Revenue</u>	<u>\$ 63,587</u>

C. Defined Benefit Pension Plan

Plan Description and Provisions

Some Town employees participated in the State of New Hampshire Retirement System (the System), a multiple-employer cost-sharing public employee retirement system (PERS). The payroll for employees covered by the System for the year ended December 31, 1994, was \$12,460; the Town's total payroll was \$220,118.

All full-time employees are eligible to participate in the System. The System is divided into two employee groups; **Group I** - teachers and all other employees except firefighters and police officers, and **Group II** - firefighters and police officers.

Group I Employees who retire at age 60 are entitled to retirement benefits equal to 1.667%, or 1.515% for retirement at age 65, of the average of their three highest-paid years of compensation, multiplied by their years of creditable service. Earlier retirement allowances at reduced rates are available after age 45 with 10 years of service. Benefits fully vest upon reaching 10 years of service or attaining age 60.

Group II Employees who are age 60 or who are at least age 45 with at least 20 years of creditable service, are entitled to retirement benefits equal to 2.5% of the average of their three highest-paid years of service, multiplied by their years of service, not to exceed 40. The vesting requirements are the same as Group I.

The System also provides death and disability benefits, and cost-of-living increases have been periodically granted to retirees by the State Legislature.

Description of Funding Policy

The System is financed by contributions from both the employees and the Town. By State statute, Group I employees are required to contribute 5% of earnable compensation. Group II employees are required to contribute 9.3% of gross earnings. The Town must contribute the remaining amounts necessary to pay benefits when due. The contribution requirement for the year ended December 31, 1994, was as follows:

Town's Portion	\$ 377
Employees' Portion	<u>754</u>
<u>Total</u>	<u>\$ 1,131</u>

The amount shown as "pension benefit obligation" in the System's financial statements is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers. The pension benefit obligation at June 30, 1994, for the System as a whole, determined through an actuarial valuation performed as of June 30, 1993, was \$1,954,158,402. The System's net assets available for benefits on June 30, 1994, (valued at market) were \$1,897,588,132. The System holds none of the Town's securities.

Trend Information

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is available for only eight years and is presented in the System's June 30, 1994 annual financial report (the latest year available).

D. Long-Term Debt

The following is a summary of the Town's general long-term debt transactions for the fiscal year ended December 31, 1994:

General
Obligation
Debt Payable

*General Long-Term Debt
Account Group*

Balance, Beginning of Year	\$ 250,260
Retired	(80,087)
<u>Balance, End of Year</u>	<u>\$ 170,173</u>

Long-term debt payable at December 31, 1994, is comprised of the following individual issues:

<u>Description of Issue</u>	<u>Original Amount</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate %</u>	<u>Outstanding at 12/31/94</u>
<u>General Long-Term Debt Account Group</u>					
<u>General Obligation Debt Payable</u>					
Camp Morgan Land Acquisition Notes	\$240,000	1980	1999	5.000	\$ 75,000
Valley Road Construction Bonds	\$125,000	1990	1999	6.750-6.800	50,000
Road Grader Notes	\$ 67,760	1993	1996	4.250	45,173
<u>Total General Long-Term Debt Account Group</u>					<u>\$170,173</u>

Annual Requirements To Amortize General Obligation Debt

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1994, including interest payments, are as follows:

<u>Fiscal Year Ending December 31,</u>	<u>General Obligation Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1995	\$ 47,587	\$ 8,690	\$ 56,277
1996	47,586	6,305	53,891
1997	25,000	3,915	28,915
1998	25,000	2,485	27,485
1999	25,000	1,055	26,055
<u>Totals</u>	<u>\$ 170,173</u>	<u>\$ 22,450</u>	<u>\$ 192,623</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

Bonds or Notes Authorized - Unissued

Bonds and notes authorized and unissued as of December 31, 1994 were as follows:

<u>Per Town Meeting Vote of</u>	<u>Purpose</u>	<u>Unissued Amount</u>
March 10, 1992	Recycling/Transfer Equipment	<u>\$11,866</u>

NOTE 5 - FUND EQUITY

A. Reservations of Fund Balances

Reserve for Encumbrances

Funds encumbered at year end were as follows:

General Fund (Schedule A-2)	<u>\$36,726</u>
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Reserved for Special Purposes

In the Special Revenue (Shedd Free Library) Fund, the reserve for special purposes represents \$3,450 of funds for the purchase of computer supplies and for meeting the requirements of the American Disabilities Act.

In the Trust Funds, the reserve for special purposes represents the unspent balance of the Town's Trust Funds which may be spent for the purposes specified as follows:

<u>Nonexpendable Trust Funds</u> (Income Balances)	
Cemetery Perpetual Care	\$ 13,547
School Purposes	5,631
Bailey Road	<u>7</u>
<u>Total Nonexpendable Trust Funds</u>	\$ 19,185
<u>Capital Reserve Fund</u>	
Landfill Closure	6,456
<u>General Fund Trusts</u> (RSA 31:19-a)	
Health Insurance	<u>6,970</u>
<u>Total</u>	<u>\$32,611</u>

Reserved for Tax Deeded Property

The \$17,388 of fund balance reserved for Tax Deeded Property represents properties which the Town has acquired deeds for through the tax lien process, and expects to sell during the subsequent year.

Reserved for Endowments

The reserved for endowments at December 31, 1994 represents the principal amount of all Nonexpendable Trust Funds which is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The principal balances of the Town's Nonexpendable Trust Funds at December 31, 1994 are detailed as follows:

<u>Purpose</u>	<u>Principal</u>
Cemetery Perpetual Care	\$ 53,843
Bailey Road	1,000
School	16,521
Library	<u>35,420</u>
<u>Total</u>	<u>\$106,784</u>

B. Unreserved Fund Balances

Designated for Special Purposes

The \$5,301 designated for special purposes represents Special Revenue (Shedd Free Library) Fund balances which management intends to use in the subsequent years.

SCHEDULE A-1
TOWN OF WASHINGTON, NEW HAMPSHIRE
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1994

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Taxes</u>			
Property	\$ 1,533,357	\$ 1,557,549	\$ 24,192
Land Use Change	2,400	1,529	(871)
Yield	4,000	3,885	(115)
Interest and Penalties on Taxes	24,500	30,426	5,926
Total Taxes	<u>1,564,257</u>	<u>1,593,389</u>	<u>29,132</u>
<u>Licenses and Permits</u>			
Business Licenses, Permits and Fees	200	251	51
Motor Vehicle Permit Fees	60,000	65,853	5,853
Building Permits	1,600	2,020	420
Other Licenses, Permits and Fees	2,100	2,400	300
Total Licenses and Permits	<u>63,900</u>	<u>70,524</u>	<u>6,624</u>
<u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	15,283	15,283	
Highway Block Grant	32,075	32,075	
State and Federal Forest Land Reimbursement	4,204	4,204	
Other Reimbursements	400		(400)
Total Intergovernmental Revenues	<u>51,962</u>	<u>51,562</u>	<u>(400)</u>
<u>Charges For Services</u>			
Income From Departments	<u>700</u>	<u>596</u>	<u>(104)</u>
<u>Miscellaneous Revenues</u>			
Special Assessments	19,405	19,397	(8)
Sale of Municipal Property		36,249	36,249
Interest on Investments	6,000	8,969	2,969
Rent of Property	1,750	1,950	200
Fines and Forfeits		100	100
Insurance Dividends and Reimbursements	20,179	36,871	16,692
Other		957	957
Total Miscellaneous Revenues	<u>47,334</u>	<u>104,493</u>	<u>57,159</u>

SCHEDULE A-1 (Continued)
TOWN OF WASHINGTON, NEW HAMPSHIRE
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1994

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	Over (Under) <u>Budget</u>
<u>Other Financing Sources</u>			
<u>Operating Transfers In</u>			
<u>Interfund Transfers</u>			
Trust Funds	<u> </u>	<u>53</u>	<u>53</u>
<u>Total Revenues and Other Financing Sources</u>	1,728,153	<u>\$ 1,820,617</u>	<u>\$ 92,464</u>
<u>Unreserved Fund Balance</u>			
<u>Used To Reduce Tax Rate</u>	<u>10,787</u>		
<u>Total Revenues, Other Financing Sources and Use of Fund Balance</u>	<u>\$ 1,738,940</u>		

The notes to financial statements are an integral part of this statement.

SCHEDULE A-2
TOWN OF WASHINGTON, NEW HAMPSHIRE
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1994

	Encumbered From 1993	Appropriations 1994	Expenditures Net of Refunds	Encumbered To 1995	(Over) Under Budget
<u>Current</u>					
<u>General Government</u>					
Executive	\$	\$ 41,282	\$ 34,603	\$	\$ 6,679
Election, Registration, and Vital Statistics		10,537	8,624		1,913
Financial Administration		48,355	46,818		1,537
Legal Expenses		15,000	7,734		7,266
Planning and Zoning		3,936	1,116		2,820
General Government Buildings	1,650	11,727	14,596		(1,219)
Insurance, not otherwise allocated		45,808	45,254		554
Other		14,000	13,515		485
Total General Government	1,650	190,645	172,260		20,035
<u>Public Safety</u>					
Police Department		37,000	35,346		1,654
Fire Department	400	34,175	32,594		1,981
Emergency Management		1,100	944		156
Other Public Safety		10,520	9,547		973
Total Public Safety	400	82,795	78,431		4,764
<u>Highways and Streets</u>					
Highways and Streets		235,256	263,214		(27,958)
Block Grants		32,075	32,075		
Street Lighting		1,350	1,408		(58)
Other		2,800	271		2,529
Total Highways and Streets		271,481	296,968		(25,487)
<u>Sanitation</u>					
Solid Waste Disposal		46,116	43,965	1,944	207
<u>Health</u>					
Health Agencies and Hospitals		7,198	6,794		404
<u>Welfare</u>					
Direct Assistance		6,947	3,015		3,932
<u>Culture and Recreation</u>					
Parks and Recreation		30,917	29,568		1,349
Patriotic Purposes		250	199		51
Other Culture and Recreation		500		500	
Total Culture and Recreation		31,667	29,767	500	1,400

SCHEDULE A-2 (Continued)
TOWN OF WASHINGTON, NEW HAMPSHIRE
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1994

	Encumbered From 1993	Appropriations 1994	Expenditures Net of Refunds	Encumbered To 1995	(Over) Under Budget
<u>Debt Service</u>					
Principal of Long-Term Debt		80,087	80,087		
Interest Expense - Long-Term Debt		13,452	17,503		(4,051)
Interest Expense - Tax Anticipation Notes		10,000			10,000
Total Debt Service		<u>103,539</u>	<u>97,590</u>		<u>5,949</u>
<u>Capital Outlay</u>					
<u>Land and Improvements</u>					
Fire Pond and Hydrants	493		493		10
Class VI Road Improvements		5,000	4,990		
Town Road Improvements		7,925	7,925		
Intersection Reconstruction	29,150	12,000	29,287		11,863
Forestry Plans	1,665		1,665		
<u>Machinery, Vehicles and Equipment</u>					
Highway Department Equipment		5,475	5,475		
Computer System		23,000	3,200	19,800	
<u>Buildings</u>					
Center Fire Station Furnace		4,000	4,000		
Town Hall Boiler		8,000	7,500	500	
Town Hall Repairs		1,200	603	597	
Paint Town Hall and School	2,385			2,385	
<u>Other Improvements</u>					
Emergency System		17,500	6,500	11,00	
Total Capital Outlay	<u>33,693</u>	<u>84,100</u>	<u>71,638</u>	<u>34,282</u>	<u>11,873</u>
<u>Intergovernmental</u>					
School District Assessment		632,153	632,153		
County Tax Assessment		229,912	229,912		
Precinct Assessment		10,900	10,900		
Total Intergovernmental		<u>872,965</u>	<u>872,965</u>		
<u>OTHER FINANCING USES</u>					
<u>Operating Transfers Out</u>					
<u>Interfund Transfers</u>					
Special Revenue Funds		23,200	23,200		
Capital Reserve Funds		10,787	10,787		
Trust Funds		7,500	7,500		
Total Operating Transfers Out		<u>41,487</u>	<u>41,487</u>		
Total Appropriations, Expenditures and Encumbrances	<u>\$ 35,743</u>	<u>\$1,738,940</u>	<u>\$1,714,800</u>	<u>\$36,726</u>	<u>\$23,077</u>

The notes to financial statements are an integral part of this statement.

SCHEDULE A-3
TOWN OF WASHINGTON, NEW HAMPSHIRE
General Fund
Statement of Changes in Unreserved - Undesignated Fund Balance
For the Fiscal Year Ended December 31, 1994

<u>Unreserved - Undesignated</u>	
<u>Fund Balance - January 1</u>	\$ 279,411

Deductions

Unreserved Fund Balance Used		
To Reduce 1994 Tax Rate	\$ 10,787	
Increase In Reserve for Tax Deeded Property	<u>206</u>	
Total Deductions		<u>10,993</u>
		\$ 268,418

Addition

<u>1994 Budget Summary</u>		
Revenue Surplus (Schedule A-1)	\$ 92,464	
Unexpended Balance		
of Appropriations (Schedule A-2)	<u>23,077</u>	
1994 Budget Surplus		<u>115,541</u>

<u>Unreserved - Undesignated</u>	
<u>Fund Balance - December 31</u>	<u>\$ 383,959</u>

The notes to financial statements are an integral part of this statement.

SCHEDULE B-1
TOWN OF WASHINGTON, NEW HAMPSHIRE
Special Revenue Funds
Combining Balance Sheet
December 31, 1994

<u>ASSETS</u>	Shedd Free Library	Cemetery Trustees	<u>Total</u>
Cash and Equivalents	\$ 8,425	\$ (640)	\$ 7,785
Interfund Receivable	<u>326</u>	<u></u>	<u>326</u>
 TOTAL ASSETS	 <u>\$ 8,751</u>	 <u>\$ (640)</u>	 <u>\$ 8,111</u>
 <u>EQUITY</u>			
 <u>Fund Balances</u>			
Reserved For Special Purposes	\$ 3,450	\$	\$ 3,450
<u>Unreserved</u>			
Designated For Special Purposes	5,301		5,301
Undesignated	<u></u>	<u>(640)</u>	<u>(640)</u>
 TOTAL EQUITY	 <u>\$ 8,751</u>	 <u>\$ (640)</u>	 <u>\$ 8,111</u>

The notes to financial statements are an integral part of this statement.

SCHEDULE B-2
TOWN OF WASHINGTON, NEW HAMPSHIRE
Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 1994

	<u>Shedd Free Library</u>	<u>Cemetery Trustees</u>	<u>Total</u>
<u>Revenues</u>			
Charges for Services	\$ 482	\$	\$ 482
Miscellaneous	662	1,081	1,743
 <u>Other Financing Sources</u>			
Operating Transfers In	<u>15,154</u>	<u>12,626</u>	<u>27,780</u>
 <u>Total Revenues and Other Financing Sources</u>	 <u>16,298</u>	 <u>13,707</u>	 <u>30,005</u>
 <u>Expenditures</u>			
<u>Current</u>			
General Government		14,547	14,547
Culture and Recreation	<u>13,754</u>	<u> </u>	<u>13,754</u>
 <u>Total Expenditures</u>	 <u>13,754</u>	 <u>14,547</u>	 <u>28,301</u>
 <u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures</u>	 2,544	 (840)	 1,704
 <u>Fund Balances - January 1</u>	 <u>6,207</u>	 <u>200</u>	 <u>6,407</u>
 <u>Fund Balances - December 31</u>	 <u>\$ 8,751</u>	 <u>\$ (640)</u>	 <u>\$ 8,111</u>

The notes to financial statements are an integral part of this statement.

SCHEDULE B-3
TOWN OF WASHINGTON, NEW HAMPSHIRE
Special Revenue Fund - Shedd Free Library
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1994

Revenues

Charges for Services

Book Sales and Fines	\$ 364
Copier Income	118

Miscellaneous

Interest and Dividends	115
Donations	470
Other	77

Other Financing Sources

Operating Transfers In

General Fund	13,000
Trust Funds	<u>2,154</u>

Total Revenues and

<u>Other Financing Sources</u>	\$16,298
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Expenditures

Current

Culture and Recreation

Salaries and Benefits	\$ 6,373
Other Administrative Costs	1,888
Books, Periodicals and Programs	2,844
Operations and Maintenance of Facilities	774
Capital Acquisitions and Improvements	<u>1,875</u>

Total Expenditures

13,754

Excess of Revenues and Other

<u>Financing Sources Over Expenditures</u>	2,544
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Fund Balance - January 1

6,207

Fund Balance - December 31

\$ 8,751

The notes to financial statements are an integral part of this statement.

SCHEDULE C-1
TOWN OF WASHINGTON, NEW HAMPSHIRE
Trust Funds
Combining Balance Sheet
December 31, 1994

<u>ASSETS</u>	Trust Funds			
	<u>Expendable</u>		<u>Nonexpendable</u>	
	<u>Town</u>	<u>Capital Reserve</u>	<u>Town</u>	<u>Total</u>
Cash and Equivalents	\$	\$	\$ 126,295	\$ 126,295
Investments	<u>6,970</u>	<u>6,456</u>	<u> </u>	<u>13,426</u>
 TOTAL ASSETS	 <u>\$ 6,970</u>	 <u>\$ 6,456</u>	 <u>\$ 126,295</u>	 <u>\$ 139,721</u>
 <u>LIABILITIES AND EQUITY</u>				
<u>Liabilities</u>				
Interfund Payable	<u>\$</u>	<u>\$</u>	<u>\$ 326</u>	<u>\$ 326</u>
 <u>Equity</u>				
<u>Fund Balances</u>				
Reserved For Endowments			106,784	106,784
Reserved For Special Purposes	<u>6,970</u>	<u>6,456</u>	<u>19,185</u>	<u>32,611</u>
Total Equity	<u>6,970</u>	<u>6,456</u>	<u>125,969</u>	<u>139,395</u>
 TOTAL LIABILITIES AND EQUITY	 <u>\$ 6,970</u>	 <u>\$ 6,456</u>	 <u>\$ 126,295</u>	 <u>\$ 139,721</u>

The notes to financial statements are an integral part of this statement.

SCHEDULE C-2
TOWN OF WASHINGTON, NEW HAMPSHIRE
Fiduciary Fund Type
Expendable Trust Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 1994

	<u>Town</u>	<u>Capital Reserve</u>	<u>Total</u>
<u>Revenues</u>			
Interest Income	\$ 233	\$ 328	\$ 561
<u>Other Financing Sources</u>			
Operating Transfers In	<u>7,500</u>	<u>10,787</u>	<u>18,287</u>
<u>Total Revenues and Other Financing Sources</u>	<u>7,733</u>	<u>11,115</u>	<u>18,848</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	763		763
Capital Outlay	<u> </u>	<u>4,659</u>	<u>4,659</u>
<u>Total Expenditures</u>	<u>763</u>	<u>4,659</u>	<u>5,422</u>
<u>Excess of Revenues and Other Financing Sources Over Expenditures</u>	<u>6,970</u>	<u>6,456</u>	<u>13,426</u>
<u>Fund Balances - January 1</u>	<u> </u>	<u> </u>	<u> </u>
<u>Fund Balances - December 31</u>	<u>\$ 6,970</u>	<u>\$ 6,456</u>	<u>\$ 13,426</u>

The notes to financial statements are an integral part of this statement.

**STATEMENT OF BONDED DEBT
TOWN OF WASHINGTON, NH
DECEMBER 31, 1994**

**SHOWING ANNUAL MATURITIES OF OUTSTANDING BONDS
AND LONG TERM NOTES**

	Land Acquisition Camp Morgan 1979 5.00%	Valley Road 1989 6.75%	Grader 1993 4.25%	
Original	\$240,000	\$125,000	\$67,760	
				Total Annual
<u>Maturities</u>				Maturities
1995	\$15,000	\$10,000	\$22,587	\$ 47,587
1996	15,000	10,000	22,586	47,586
1997	15,000	10,000		25,000
1998	15,000	10,000		25,000
1999	15,000	10,000		25,000
Total	\$75,000	\$50,000	\$45,173	\$170,173

**WASHINGTON CEMETERY TRUSTEES
TREASURER'S REPORT
JANUARY 1, 1994 – DECEMBER 31, 1994**

Balance on Hand 01/01/1994 \$ 200.09

Income

Trust Funds \$ 2,426.16

Town Appropriation 10,200.00

Cemetery Lot Sales 3,150.00

Donation (7th Day Advent Church) 1,000.00

Bank Interest 78.90

Total Income \$ 16,855.06

Expenses

Mowing \$ 10,020.00

Maintenance 3,983.55

Advertising 31.00

Bank Expenses 15.00

Treasurer's Expenses 5.80

Worker Compensation 492.00

Grave Sales to Town (14 at \$25.00) 350.00

Perpetual Care Trusts (16 at \$175.00) 2,800.00

Total Expenses \$ 17,697.35

Balance on Hand 12/31/1994 \$ (642.20)

Respectfully Submitted
Barbara E. Gaskell
Cemetery Treasurer

**SHEDD FREE LIBRARY
TREASURY REPORT
JANUARY 1, 1994 TO DECEMBER 31, 1994**

Receipts:

Bank Interest	\$ 115.48
Book Sale	225.33
Copies	117.61
Fines	139.23
Gift to A. D. A.	300.00
Gifts	170.00
Income Misc.	71.00
Town Appropriations 1994	13,000.00
Town Refund Gas & Electric	637.69
Trust Fund Interest	2,848.96
Total Receipts	<u>\$ 17,625.30</u>

Expenses:

Capital Outlay & Repairs	\$ 1,875.00
Cleaning	744.03
Dues & Trustee Act	45.80
Electric	672.41
Gas	1,295.85
Lib. FICA/Medicare/Workmans Compensation	537.39
Librarian's Wages	5,836.00
Library Expenses	51.93
Library Supplies	225.18
Media	2,843.63
Misc.	50.00
Supplies Treasurer	30.08
Telephone	154.31
Total Expenditures	<u>\$ 14,391.61</u>

Check Book Starting Balance 1/1/94	\$ 5,166.27
Check Book Ending Balance 12/31/94	8,399.96
Reserve for American Disability Act	4,600.00
Computer Fund Balance	350.07
Encumbered	675.00
Net Balance	<u>\$ 2,774.89</u>

Submitted By:
Barbara J. Fields
Treasurer

**TOWN OF WASHINGTON
DETAILED STATEMENT OF PAYMENTS
Year Ending December 31, 1994**

GENERAL GOVERNMENT

EXECUTIVE

Appropriation	\$41,282.00	
Reimbursements	284.07	
Total Available	\$41,566.07	
Selectmen's Payroll Expense		
James Carmichael	\$3,812.50	
Charlene Cobb	1,005.00	
Lindsay Collins	875.00	
Robert Crane II	95.00	
William Crowley	460.00	
Jeremy Langley	2,567.50	
Bruce Woodbury	3,492.50	
Janice Philbrick	54.00	\$12,361.50
Town Share FICA	766.38	766.38
Town Share Medicare	179.11	179.11
Mileage Reimbursement		
James Carmichael	52.00	
Charlene Cobb	35.60	
Linda Cook	103.00	
William Crowley	27.20	
Vicki Dodge	20.00	
Arline France	121.68	
Lorraine Fraser	48.20	
Kathleen Iadonisi	10.00	
Janice Philbrick	276.00	
Lynda Roy	334.00	1,027.68
Telephone Expenses		
Arline France	2.10	
Granite State Telephone	1,683.81	
Janice Philbrick	1.97	1,687.88
Copier Contract and Repairs		
CT Valley Office Machines	391.88	391.88
Postage Meter Rental		
Pitney Bowes Credit Corp.	421.00	421.00
Perambulation		
Philip Barker	756.26	756.26
Town Report Expenses		
The Country Press	4,138.00	4,138.00
Dues		
N.H.G.F.O.A	35.00	
NH Municipal Association	500.00	535.00
Supplies		
Butterworth Publishers	29.75	
CT Valley Office Machines	257.08	
Equity Publishing Company	395.30	

Federal Surplus Property	1.00	
Arline France	73.69	
General Store	3.05	
Gemini Products	361.82	
Just Johnsons Office Products	17.04	
Loring Short & Harmon	63.13	
NH Municipal Association	10.00	
New England College Print Shop	139.24	
Treasurer State of NH	481.59	
Quality Re-inking	138.90	
Lynda Roy	18.90	
Ronald Roy	20.00	
Thompson's Office Products	35.00	
Viking Office Products	175.98	
Waste	48.93	
Jeff Wells Office Machines	25.50	2,295.90
Postage Expense		
James Carmichael	4.90	
Janice Philbrick	3.00	
Postage By Phone System	3,150.00	
Postmaster, Washington	32.75	
Lynda Roy	9.31	3,199.96
Office Expense		
Valley Home Center	(8.95)	(8.95)
Equipment		
Adams Lock & Safe	38.24	
James Carmichael	190.00	
Lindsay Collins	50.00	
North Woods Services	696.00	
Bruce Woodbury	25.00	999.24
Training		
N.H.G.F.O.A.	475.00	
NH Municipal Association	50.00	525.00
Advertising		
Argus Champion	116.25	
The News Messenger	60.00	176.25
Contingency Fund		
Secretary Payroll Expense		
Charlene Cobb	64.00	
Barbara Gaskell	36.00	
Lorraine Fraser	4,377.13	4,477.13
Town Share FICA	277.57	277.57
Town Share Medicare	64.89	64.89
Moderator Payroll Expense		
G. Michael Otterson	290.00	
Robert Crane II	110.00	400.00
Town Share FICA	24.80	24.80
Town Share Medicare	5.79	5.79
TOTAL EXECUTIVE		\$34,702.27
(Balance 6,863.80)		

ELECTION REGISTRATION & VITAL STATISTICS

Appropriation	\$10,537.00	
Reimbursements	246.66	
Total Available	\$10,783.66	
Town Clerk Payroll Expense		
Vicki Dodge	193.50	
Lorraine Fraser	3,809.50	
Janice Philbrick	526.50	
Lynda Roy	1,262.00	5,791.50
Town Share FICA	359.05	359.05
Town Share Medicare	85.06	85.06
Town Clerk Dues		
NH City & Town Clerks Association	20.00	20.00
Town Clerk Supplies		
Homestead Press	29.32	
Just Johnsons Office Products	21.15	
Maclean Hunter	49.50	
Postmaster Washington	7.25	
Viking Office Products	29.82	137.04
Town Clerks Convention		
Lorraine Fraser	25.00	
Sheraton Inn, North Conway	360.00	385.00
Town Clerks Training		
Howard Zea, Town Clerk's Assoc.	20.00	20.00
Supervisors of the Checklist Payroll Expense		
James Gaskell	171.50	
Alan Goodspeed	427.00	
Natalie Jurson	248.50	847.00
Town Share FICA	52.51	52.51
Town Share Medicare	11.21	11.21
Ballot Clerks Payroll Expense		
Charlene Cobb	95.00	
Marcia Goodspeed	155.00	
Martha Harrison	60.00	
Jeannette E Walsh	155.00	
Rebecca Wilson	10.00	475.00
Town Share FICA	29.45	29.45
Town Share Medicare	6.88	6.88
Supplies		
Ladies Aux., Wash Fire Dept.	182.00	
Pherus Press	245.90	
Postmaster, Washington	7.50	435.40
Advertising	-0-	-0-
School Election Payroll Expense		
Natalie Jurson	31.50	
Alan Goodspeed	49.00	80.50
Town Share FICA	4.99	4.99
Town Share Medicare	1.17	1.17
TOTAL ELECTION REGISTRATION & VITAL STATISTICS		\$8,741.76
(Balance \$2,041.90)		

FINANCIAL ADMINISTRATION

Appropriation	\$48,355.00	
Reimbursements	358.50	
Total Available	\$48,713.50	
Accounting Payroll Expense		
Lynda Roy	11,267.00	11,267.00
Trustee of Trust Funds Payroll Expense		
Arline France	500.00	500.00
Town Share FICA	729.56	729.56
Town Share Medicare	170.60	170.60
Auditing Services		
Plodzik and Sanderson	4,885.00	4,885.00
Assessors Payroll Expense		
Linda Cook	5,517.00	
Arline France	6,826.50	
Richard Gasper, Jr.	128.00	
Kathleen H Hunt	108.00	12,579.50
Town Share FICA	779.92	779.92
Town Share Medicare	182.45	182.45
Tax Maps	-0-	-0-
Assessors Dues		
NH Assoc. of Assessing Officials	20.00	20.00
Registry		
Sullivan County Registry of Deeds	956.45	956.45
Schools & Conferences		
Arline France	50.00	
NHAAO	550.00	
NH Municipal Association	20.00	620.00
Tax Collector Payroll Expense		
Janice Philbrick	6,003.00	
Lynda Roy	146.00	6,149.00
Town Share FICA	381.26	381.26
Town Share Medicare	89.16	89.16
Printing Tax Bills		
Gemini Products	1,080.92	1,080.92
Tax Collectors Dues		
NH Tax Collectors Association	15.00	15.00
Tax Collector Miscellaneous		
Just Johnsons Office Products	8.43	
Postmaster, Washington	7.25	15.68
Tax Collectors Conference		
The Balsams	667.00	
NH Municipal Association	10.00	
NH Tax Collectors Association	20.00	
Town of Newport	6.00	
Janice Philbrick	112.00	815.20
Treasurer Payroll Expense		
Kathleen Iadonisi	2,500.00	2,500.00
Town Share FICA	155.04	155.04
Town Share Medicare	36.24	36.24

Data Processing		
Business Data Solutions	2,682.00	
North Woods Services	85.00	2,767.00
Data Processing Training	-0-	-0-
TOTAL FINANCIAL ADMINISTRATION		\$46,694.98
(Balance \$2,018.52)		

LEGAL EXPENSES

Appropriation	\$15,000.00	
Johnson Account		
Upton Sanders & Smith	972.25	
Smith Account		
Upton Sanders & Smith	107.79	
Borey Account		
Upton Sanders & Smith	227.00	
General Expenses		
Nighwander, Martin & Mitchell	180.00	
Upton Sanders & Smith	5,690.08	7,177.12
TOTAL LEGAL EXPENSES		\$7,177.12
(Balance \$ 7,822.88)		

PLANNING AND ZONING

Appropriation	3,936.00	
Planning Board		
Master Plan	-0-	-0-
Board Operations		
Butterworth Legal Publishers	48.75	
Lindsay Collins	23.04	
Equity Publishing Company	30.95	
Office of State Planning	26.25	
Postmaster, Washington	11.25	140.24
Dues		
Upper Valley Lake Sunapee Council	584.00	584.00
Board of Adjustment		
Payroll Expense		
Lorraine Fraser	280.50	280.50
Town Share FICA	17.39	17.39
Town Share Medicare	4.06	4.06
Board Operations		
The News Messenger	80.00	
Lynda Roy	9.49	89.49
TOTAL PLANNING & ZONING		\$1,115.68
(Balance \$2,820.32)		

GENERAL GOVERNMENT BUILDINGS

Appropriation	\$11,727.00
Encumbered 1993	1,650.00
Total Available	\$13,377.00

Payroll Expense		
Richard Cook	24.00	
Richard Gasper, Jr.	238.00	
Hector Levesque	3,238.75	
Michael Roy	64.00	3,564.75
Town Share FICA	221.01	221.01
Town Share Medicare	51.70	51.70
Electricity		
Public Service Company of NH	1,315.34	1,315.34
Heat & Propane		
Best Heating	162.00	
Rymes Heating Oils	822.80	
J B Vaillancourt Inc.	1,827.16	2,811.96
Maintenance & Supplies		
Best Heating	75.80	
Central Paper Products	71.22	
R.P. Fraser Electric	210.00	
General Store	5.39	
K C Plumbing & Heating	232.09	
R Niven & Sons Construction Co.	384.00	
Treas. State of NH	63.33	
Lynda Roy	11.94	
Valley Home Center	222.38	
Viking Office Products	60.49	1,336.64
Alarm Maintenance		
Mamakating Electric	369.50	369.50
Preservation		
C.N. Carley Associates	1,950.00	1,950.00
Archives Electricity		
Shedd Free Library	213.12	213.12
Archives Heat		
Shedd Free Library	424.57	424.57
Archives Supplies	-0-	-0-
Center School Electric		
Public Service Company	512.01	512.01
Center School Heat		
Rymes Heating Oils	359.84	
J B Vaillancourt Inc..	872.21	1,232.05
Center School Alarm Maintenance		
Granite State Telephone	215.66	
Mamakating Electric Company	367.50	583.16
TOTAL GENERAL GOVERNMENT BUILDINGS		\$14,585.81
(Overdraft \$1,208.81)		

CEMETERIES

Appropriation	\$10,200.00	
Transfers to Cemetery Trustees	10,200.00	10,200.00
TOTAL CEMETERIES		\$10,200.00

INSURANCE

Appropriation	\$45,808.00	
Property Insurance		
McCrillis & Eldredge Ins, Inc.	5,078.00	5,078.00
Worker's Compensation		
Compensation Funds of NH	20,903.00	20,903.00
General Liability		
McCrillis & Eldredge Ins, Inc.	3,316.00	3,316.00
Police Liability		
McCrillis & Eldredge Ins, Inc.	2,000.00	2,000.00
Professional Liability		
McCrillis & Eldredge Ins, Inc.	2,873.00	2,873.00
Public Official Bonding		
McCrillis & Eldredge Ins, Inc.	932.00	932.00
Unemployment Compensation		
Compensation Funds of NH	2,182.76	2,182.76
Vehicles		
McCrillis & Eldredge Ins, Inc.	7,969.00	7,969.00
TOTAL INSURANCE		\$45,253.76
(Balance \$ 554.24)		

PUBLIC SAFETY**POLICE DEPARTMENT**

Appropriation	\$37,000.00	
Reimbursements	460.10	
Total Available	\$37,460.10	
Payroll Expense/Chief		
James Dodge	2,211.50	2,211.50
Payroll Expense/Officers		
Kevin Belanger	6,522.13	
James Carmichael	110.00	
James X Dodge	884.60	
Michael Niven	3,630.00	
Christopher Rousseau	12,253.38	23,400.11
Special Payroll Expense		
Christopher Rousseau	48.00	48.00
Health Insurance		
NHMA Health Trust	908.24	908.24
Town Share FICA	1,398.98	1,398.98
Town Share Medicare	327.06	327.06
Retirement		
NH Retirement System	106.81	106.81
Telephone Expense		
Contoocook Valley Telephone Company	182.81	
GTE New Hampshire	233.20	
Granite State Telephone	495.42	
Mobilemedia	230.03	
Valley Home Center	7.47	1,148.93

Animal Control	-0-	-0-
Dues	-0-	-0-
Clerical Supplies		
American Red Cross	31.00	
Kevin Belanger	25.94	
Equity Publishing Company	79.26	
General Store	4.38	
National Imprint Corp.	87.54	
Pherus Press	150.85	
Treasurer State of NH	14.65	
Postmaster, Washington	11.25	
Valley Home Center	100.41	505.28
Cruiser & Mileage Expense		
Clifford Ford	30.85	
Maine Auto	1,709.08	
Treasurer State of NH	20.00	
Wyman's Chevrolet-Pontiac-Geo	333.61	2,093.54
Equipment		
Belanger's Gasoline	10.00	
Ken's Lighting	550.00	
Magson of Northern NE	32.70	
Neptune Inc.	1,145.00	
Piexx Company	50.70	
Treasurer State of NH	90.00	
Valley Home Center	15.55	1,893.95
Uniforms		
Magson of Northern NE	306.39	
Neptune Inc.	1,006.00	1,312.39
Contingency		
Adams Lock & Safe	74.08	
Granite State Locksmith	274.95	
Granite State Telephone	120.00	
Treasurer St. of NH	400.00	869.03
TOTAL POLICE DEPARTMENT		\$36,223.82
(Balance \$1,475.28)		

FIRE DEPARTMENT

Appropriation	\$ 34,175.00	
Encumbered from 1993	400.00	
Reimbursements	18.00	
Total Available	\$34,593.00	
Administration		
Fire Engineering	24.95	
Fire Mutual Aid	500.00	
Postmaster, Washington	36.25	
Wright Communications	137.50	
R J Wright Contractor	523.51	1,222.21
Insurance		
McCrillis & Eldredge Ins, Inc.	8,101.00	8,101.00

Supplies

Robert Crane II	50.52	
Federal Surplus Property	29.00	
The Fire Barn	1,807.90	
Halprin Supply Company	132.35	
Hartford Chemical	306.78	
Hillsboro Agway	13.90	
Everett Prescott, Inc.	202.21	
Pufco	176.25	
Valley Home Center	46.66	
R. J. Wright Contractor	268.39	3,033.96

Performance Pay

Washington Fire Department	228.00	228.00
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Equipment

Anton Enterprises Inc.	113.90	
C & S Specialty, Inc.	1,885.00	
Economy 2 Way Radio	24.40	
Howard Fairfield, Inc.	24.76	
The Fire Barn	178.49	
Industrial Safety & Supply Co.	504.20	
Edward G Thayer	7.50	2,738.25

Training

American Red Cross	175.00	
Meadowood Fire Training Center	1,250.00	
Washington Fire Department	1,074.00	2,499.00

Service Vehicles

NH Hydraulics, Inc.	322.00	
W.D. Perkins	770.10	
Town of Washington	313.32	
R.J. Wright Contractor	232.79	
Wyman's Chevrolet-Pontiac-Geo	1,113.84	2,752.05

Extinguishers & Air Bottles

Advanced Fire & Safety	435.25	
Fire Tech & Safety	184.87	
W.D. Perkins	265.97	
Poseidon Air Systems	1,745.00	
R.J. Wright Contractor	39.56	2,670.65

Physicals

Newport Health Center	950.00	950.00
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Telephone Expense

Granite State Telephone	844.10	844.10
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Electricity

Public Service Company of NH	1,922.73	1,922.73
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Heat

Rymes Heating Oils	74.13	
J B Vaillancourt Inc.	1,463.41	1,537.54

Building Maintenance

Add Enterprises	150.00	
Capital Concrete Products	1,092.50	
Raymond Daniels	600.00	

R P Fraser Electric	205.00	
LaValley Building Supply	29.00	
Mamakating Electric Company	75.00	
Overhead Door Company Inc.	571.33	
Everett Prescott, Inc.	26.66	
Upcountry Kitchens & Bath, Inc.	360.00	
Valley Home Center	10.30	
Town of Washington	662.46	
Wilson Foundations	330.00	4,112.25
TOTAL FIRE DEPARTMENT		\$32,611.74
(Balance \$1,981.26)		

EMERGENCY MANAGEMENT

Appropriation	1,600.00	
Civil Defense	-0-	-0-
Forest Fire Control		
Forest Fire Warden	650.18	
Pufo	293.75	943.93
TOTAL CIVIL DEFENSE & FOREST FIRE CONTROL		\$943.93
(Balance \$656.07)		

Enhanced 911 Appropriation	\$17,500.00	
Cartographic Associates, Inc.	6,500.00	6,500.00
TOTAL ENHANCED 911		\$6,500.00
(\$11,000.00 Encumbered)		
TOTAL EMERGENCY MANAGEMENT		\$7,443.93

EMERGENCY COMMUNICATIONS

Appropriation	\$10,520.00	
Radio Loop/Telephone Lines		
Contoocook Valley Telephone Company	56.17	
GTE New Hampshire	50.00	
Granite State Telephone	1,165.76	1,271.93
Dispatch		
Town of Hillsboro	3,693.00	3,693.00
Radio Tower Electricity		
Public Service Company of NH	108.79	108.79
Radio & Pager Repairs		
Battery-Tech	40.00	
Lindsay Collins	5.67	
Economy 2 Way Distributors	1,416.23	
Motorola Communications, Inc.	242.50	
Wright Communications	492.75	2,197.15
Improve or Replace		
Wright Communications	2,276.36	2,276.39
TOTAL EMERGENCY COMMUNICATIONS		\$9,547.23
(Balance \$927.77)		

MOTOR FUEL

Appropriation	\$14,000.00
Reimbursements	469.62
Total Available	\$14,469.62

Gas

Mamakating Electric	68.90	
Rymes Heating Oils	1,507.25	
J B Vaillancourt Inc.	2,771.02	4,347.17

Diesel

Draper Energy	500.00	
David Hunt	8.00	
Rymes Heating Oils	3,869.04	
J B Vaillancourt Inc.	5,260.00	9,637.04

TOTAL MOTOR FUEL**\$13,984.21**

(Balance \$485.41)

HIGHWAYS, STREETS & BRIDGES**HIGHWAY**

Appropriation	\$236,606.00
Article #17	2,800.00
Reimbursements	1,588.37
Total Available	\$240,994.37

Payroll Expense

Philip Barker	1,600.00	
Robert Crane II	5,378.25	
Theodore Drew	317.91	
Lawrence Gaskell	16,689.54	
Kevin Hanscom	16,959.72	
John Pasieka, Jr.	352.00	
Edward Thayer	18,727.74	60,025.16

Clerical Payroll Expense

Lynda Roy	223.00	223.00
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Road Agent Payroll Expense

David Hunt	28,069.86	28,069.86
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Overtime Payroll Expense

Philip Barker	786.00	
Robert Crane II	985.89	
Lawrence Gaskell	1,987.92	
Kevin Hanscom	1,414.89	
David Hunt	3,595.32	
Edward Thayer	2,751.57	11,521.59

Other Compensation Pay

(Holiday, Sick, Vacation)

Robert Crane II	97.25	
Lawrence Gaskell	1,071.24	
Kevin Hanscom	1,227.66	
Edward Thayer	995.40	3,391.55

Health Insurance		
Combined Services	130.00	
Treas. St. of NH/Labor Dept.	100.00	
NHMA Health Insurance Trust	19,621.14	19,851.14
Town Share FICA	6,282.27	6,282.27
Town Share Medicare	1,469.28	1,469.28
Retirement		
NH Retirement System	261.19	261.19
Telephone Expense		
Granite State Telephone	817.78	
Lynda Roy	32.99	850.77
Electricity		
Public Service Company	1,458.66	1,458.66
Heat & Oil		
John's Masonry	300.00	
Rymes Heating Oils	259.60	
J B Vaillancourt Inc.	1,368.29	1,927.89
Rentals & Leases		
All Clear Septic Service	910.00	
Edward A Benware	2,000.00	
Duval's Towing Service	375.00	
Howard Fairfield Inc.	5000.00	
Merriam Graves	180.00	
R Niven & Sons	452.50	
R/D Construction Company	1,120.00	
Village Rent-Alls	60.00	10,097.50
Safety		
Eagle Crusher Company	85.48	
Glove Specialties, Inc.	94.84	
Grainger	176.16	
Jordan Equipment Company	196.80	
NHADA	10.00	
Valley Home Center	19.96	583.24
Dues		
NH Municipal Association	20.00	
NH Road Agents Association	20.00	
St. of NH-MV	25.00	
University of NH	15.00	80.00
Parts Supplies & Equipment		
Belanger's Gasoline	331.89	
Boyce Equipment & Parts Co.	325.00	
Broadway Brake Supply, Inc.	195.65	
Cheever Tire Service Inc.	2,335.82	
Cohen Steel Supply, Inc.	632.14	
Donovan Equipment Company	1,109.77	
Donovan Spring Co., Inc.	1,761.91	
Draper Energy Company	247.35	
Dyment Distribution Center	7.00	
Eagle Crusher Company, Inc.	72.40	
Howard Fairfield Inc.	5,395.18	

Federal Surplus Property	1,198.00	
Steve Fellows	212.50	
Ford New Holland, Inc.	40.00	
Future Supply Corporation	192.02	
General Store	6.99	
Gilbert Inc.	25.82	
Grainger	222.38	
Grappone Auto Junction	303.72	
Grappone Industrial Inc.	5,295.85	
R C Hazelton Co. Inc.	1,223.44	
Henniker Crushed Stone Co. Inc.	371.20	
David Hunt	2,538.62	
Keats Inc.	177.11	
W.A. Kraft Corp.	59.35	
Lakes Fuel Injection Inc.	1,236.82	
Manchester Mack Sales	11,238.42	
Memphis Equipment	275.44	
Merriam-Graves Corporation	868.33	
R Niven & Sons Construction Co.	625.28	
Parts Associates Inc.	1,970.41	
Treas. St. of NH	25.00	
Preventive Maint. Specialties	194.14	
Reed Minerals	40.00	
S-A-S Auto Parts Company	4,006.89	
E.W. Sleeper Company Inc.	239.96	
Southern Parts Corporation	228.77	
Southern Truck Parts	3,052.35	
Southworth-Milton, Inc.	395.65	
Tools Unlimited	976.01	
Valley Home Center	534.76	
Vermont Filter Service	82.56	
Volkman Electric	142.00	
Wyman's Chevrolet-Pontiac-Geo	2,843.59	53,227.49
Road Care Materials		
Akzo Salt Inc.	6,011.58	
Sybil C Blakney	7,551.65	
Capital Plumbing & Heating	86.19	
Cargill, Incorporated	7,702.91	
Central Concrete	1,040.00	
Cohen Steel Supply, Inc.	1,471.57	
Raymond Daniels	4,824.75	
Dyno New England	185.71	
Howard Fairfield, Inc.	177.76	
Federal Surplus Property	6,600.00	
Henniker Crushed Stone Co. Inc.	1,257.20	
David Hunt	455.30	
Keene Tree Service	680.00	
Lakes Fuel Injection Inc.	262.30	
Larry's Backhoe Work	351.00	
NH Bituminous Company, Inc.	2,065.09	

NH Lubricants & Filter Service	31.51	
New Hampshire State Prison	816.50	
R Niven & Sons Construction Co.	2,713.00	
Treas., St. of NH	600.00	
Everett Prescott, Inc.	66.49	
E D Swett, Inc.	232.30	
Valley Home Center	177.58	
Whitney & Sons, Inc.	466.30	45,826.69
Miscellaneous		
Adams Lock & Safe	38.35	
General Store	29.94	
David Hunt	55.99	
Manchester Mack Sales Inc.	391.08	
Donald Mellen, L.L.S	200.00	
New England Business Service	336.47	
The News Messenger	40.00	
Phelps of Hillsboro	11.75	
Rhomar Industries, Inc.	227.68	
Lynda Roy	93.49	
Windsor Nursery Florist	35.00	
Bruce Woodbury	61.40	1,571.15
Other Road Improvements		
Sybil C Blakney	272.50	
Davis & Swanson, Inc.	1,392.00	
Grainger	80.80	
James J Lowe Co. Inc.	4,598.40	
R Niven & Sons Construction Company	3,325.00	
Pike Industries Inc.	203.24	
R/D Construction Company	2,810.00	
Ross Express	49.75	
D & L Thomas Equipment Corp.	633.58	13,365.27
Uniforms		
Unifirst	2,945.75	2,945.75
Streetlights		
NH Electric Cooperative	116.99	
Public Service Company	1,290.96	1,407.95
TOTAL HIGHWAYS, STREETS & BRIDGES		\$264,437.40
(Overdraft \$23,443.03)		

SANITATION

Solid Waste Recycling Center		
Appropriation	\$46,116.00	
Electricity		
Public Service Company of NH	474.95	474.95
Miscellaneous		
Barrington Baler & Equipment	279.20	
Federal Surplus Property	5.00	
Herberts Used Auto Parts	1,500.00	

Hillsboro Agway	22.76	
Ralph Pill	8.64	
Shields Company	144.21	
Valley Home Center	49.67	
Van Tech Safetyline	114.81	2,124.29
Dues		
Central NH Solid Waste District	8.65	
Northeast Resource & Recovery	115.49	124.14
Vehicle Maintenance		
Cheever Tire Service, Inc.	64.36	
Donovan Equipment Co., Inc.	498.18	
Grainger	370.08	
Valley Home Center	36.99	
Wyman's Chevrolet-Pontiac-Geo	175.53	1,145.14
Transportation/Removal		
Advanced Recycling	424.01	
Browning-Ferris-Industries	1,833.58	
Consumat Sanco, Inc.	6,534.80	
Recycling Services	600.00	
Wheelabrator Concord Company	11,341.86	20,734.25
Marlow Pickups		
Town of Marlow	1,452.24	1,452.24
Rentals & Leases		
All Clear Septic Service	770.00	
Town of Hillsboro	1,100.00	1,870.00
Uniforms		
Unifirst	224.25	224.25
Payroll Expense		
Robert Crane II	9,551.13	
Theodore Drew	52.26	
Lawrence Gaskell	2,016.87	
Kevin L Hanscom	75.84	
David Hunt	339.50	12,035.60
Health Insurance		
NHMA Health Insurance Trust	2,701.92	2,701.92
Town Share FICA	740.39	740.39
Town Share Medicare	173.13	173.13
Telephone Expense		
Granite State Telephone	222.40	222.40
Training		
Treasurer, St. of NH, NHDES	150.00	150.00
TOTAL SOLID WASTE		\$44,172.70
(Encumbered 1994 \$1,943.30)		
Landfill Closure		
ENCUMBERED from 1993	\$10,787.00	
Hazardous Waste Cleanup		
Truimvirate Environmental, Inc.	505.00	505.00

Closure Payroll		
James Carmichael	60.00	
Lawrence Gaskell	37.92	
John F Pasieka, Jr.	356.00	453.92
Town Share FICA	27.90	27.90
Town Share Medicare	6.53	6.53
Cleanup & Closure		
Boston Chemical Data Corp.	2,650.00	
Leon H. Geil, P.E.	1,015.74	3,665.74
TOTAL LANDFILL CLOSURE		\$4,659.09
(Balance \$6,127.91)		

HEALTH & WELFARE

HEALTH

Appropriation	\$14,145.00	
Agency Donations		
Community Youth Advocates	250.00	
Lake Sunapee Region Visit Nurse Assoc	2,098.00	
Marlow Rescue Squad	100.00	
Sullivan County Hospice, Inc.	250.00	
Washington Rescue Squad	3,000.00	
Old Age Assistance	0.00	5,698.00
Payroll Expense		
Lorraine Fraser	12.00	
Bruce Woodbury	285.00	297.00
Town Share FICA	18.41	18.41
Town Share Medicare	4.29	4.29
Departmental Expenses		
Boston Chemical Data Corp.	440.00	
Charlene Cobb	32.00	
Concord Hospital	250.00	
William Crowley	5.00	
NH Health Officers Association	25.00	
Bruce Woodbury	24.00	776.00
TOTAL HEALTH		\$6,793.70
(Balance \$404.30)		

General Welfare

Appropriation	\$6,947.00
Refunds #93-2	546.35
Total Available	\$7,493.35

General Welfare

St. Joseph Community Services, Inc.	130.00
Case # 93-2	500.00
Case # 93-3	419.26
Case # 94-1	156.88
Case # 94-2	186.38
Case # 94-3	160.67

Case # 94-4	61.90	1,615.09
Administration/Payroll Expense		
Arline R France	346.50	
Lynda B Roy	186.00	532.50
Town Share FICA	33.02	33.02
Town Share Medicare	7.72	7.72
Dues		
NH Local Welfare Admin. Association	35.00	35.00
Departmental Expenses		
NH Housing Finance Authority	5.00	5.00
TOTAL WELFARE		\$2,228.33
(Balance \$5,265.02)		

CULTURE AND RECREATION

PARKS & RECREATION

Appropriation	\$30,917.00
Reimbursements	466.24
Total Available	\$31,383.24

Regular Maintenance

Water Tests		
Treasurer State of New Hampshire	72.00	72.00
Bandstand Electricity		
Public Service Company of NH	124.33	124.33
Bandstand Repairs		
James Gaskell	11.52	
Richard Gasper, Jr.	200.00	
Hillsboro Bird & Garden Club	50.00	
Valley Home Center	59.86	321.37
Miscellaneous		
R.P. Fraser Electric	420.00	
James Gaskell	121.65	
Hampshire Pest Control	175.00	
St. of NH	50.00	
Valley Home Center	58.21	824.86
Lawn Care		
Louis J Borey III	6,440.00	6,440.00
Summer Program		
Payroll Expense		
Caissie Bouchard	990.00	
Erin Boucher	100.00	
Matthew Boucher	1,170.00	
Jody Ciampa	900.00	
Sebastien Filion	800.00	
Lori Goodspeed	765.00	
Paula B Jones	2,240.00	
Amy Smith	870.00	7,835.00
Town Share FICA	485.76	485.76
Town Share Medicare	113.57	113.57

Materials		
American Red Cross	218.00	
Matthew Boucher	32.99	
Linda T Cook	196.64	
James Gaskell	9.79	
Paula B Jones	63.08	
Teddy's Tees	135.95	
Washington Rescue Squad	108.75	765.20
Recreation Equipment		
Paula B Jones	18.57	
Recreonics	63.18	
Sportime	66.04	147.79
Camp Morgan		
Caretaker Payroll Expense		
Add Enterprises	100.00	
Edward A Benware	200.00	
Richard Gasper Jr.	1,560.00	
Town of Washington	108.64	1,968.64
Town Share FICA	103.45	103.45
Town Share Medicare	24.19	24.19
Telephone Expense		
Granite State Telephone	466.10	466.10
Electricity		
Public Service Company	1,691.94	1,691.94
Heat & Oil		
Rymes Heating Oils	212.73	
J B Vaillancourt Inc.	807.49	1,020.22
Septic Maintenance		
Henniker Septic Service	110.00	110.00
Docks		
Valley Home Center	277.91	277.91
Alarm Maintenance		
Granite State Telephone	213.33	
Mamakating Electric Company	300.00	513.33
Cottage Repairs		
Add Enterprises	3,463.00	
R.P. Fraser Electric	67.50	
Valley Home Center	7.16	3,537.66
Fire Extinguishers	-0-	-0-
Grade & Seed Field		
Henniker Crushed Stone Co. Inc.	158.93	158.93
Miscellaneous		
Cohen Steel Supply, Inc.	107.38	
Foodies	80.00	
General Store	5.58	
Valley Home Center	148.34	
Jeannette Walsh	95.00	
Town of Washington	67.90	504.20
Furniture		
Add Enterprises	320.00	

Treasurer St. of NH	300.00	
R.P. Fraser Electric	200.00	
Valley Home Center	59.92	879.92
Special Events		
American Red Cross	78.75	
Linda Cook	50.00	
Gwen Gaskell	25.09	
Bill Simone & Associates, Inc.	260.92	
Valley Home Center	283.50	699.26
General Supplies		
Matthew Boucher	74.45	
Linda T Cook	10.00	
James Gaskell	5.00	89.45
Advertising		
Argus Champion	138.60	
Concord Monitor	178.92	
The News Messenger	139.50	
The Union Leader	308.55	765.57
Kitchen Update		
Quality Appliance Service	94.00	94.00
TOTAL PARKS & RECREATION		\$30,034.65
(BALANCE \$1,348.59)		

SHEDD FREE LIBRARY

Appropriation	\$13,000.00	
Payroll Expense		
Barbara Gaskell	5,724.00	
Martha Hamill	112.00	5,836.00
Town Share FICA	361.80	361.80
Town Share Medicare	84.59	84.59
Worker's Compensation		
McCrillis & Eldredge Ins, Inc.	91.00	91.00
Transfers to Trustees	6,626.61	6,626.61
TOTAL SHEDD FREE LIBRARY		\$13,000.00

PATRIOTIC PURPOSES

Old Home Day Appropriation	\$500.00	
(Balance to encumber to 1995 \$500.00)		
Appropriation	\$250.00	
Patriotic Purposes		
H A Holt & Sons	178.50	
Valley Home Center	22.18	200.68
TOTAL PATRIOTIC PURPOSES		\$200.68
(Balance \$49.32)		

DEBT SERVICE

Appropriation	\$103,539.00	
General Obligation Debt Principal		
CFX Bank	50,086.66	
Shawmut Bank Connecticut, NA	15,000.00	
GE Capitol-Server	15,000.00	80,086.66
Interest Long Term Notes		
CFX Bank	8,970.69	
Shawmut Bank Connecticut, NA	4,407.50	
GE Capitol-Server	4,125.00	17,503.19
Interest Tax Anticipation Notes	-0-	-0-
TOTAL DEBT SERVICE		\$97,589.85
(Balance \$5,949.15)		

CAPITAL OUTLAY**ROAD IMPROVEMENTS**

Appropriation	\$40,000.00	
East Washington Road		
Payroll		
John Pasieka, Jr.	628.00	628.00
Town Share FICA	38.95	38.95
Town Share Medicare	9.12	9.12
Materials		
Sybil C Blakney	2,148.75	
NH Bituminous Company, Inc.	2,413.15	
D & L Thomas Equipment Corp.	633.58	
Arthur Whitcomb, Inc.	4,152.63	9,348.11
Total East Washington Road		10,024.18
Faxon Hill Road		
Payroll		
John Pasieka, Jr.	300.00	300.00
Town Share FICA	18.60	18.60
Town Share Medicare	4.35	4.35
Materials		
Sybil C Blakney	143.10	
D & L Thomas Equipment, Co.	633.57	
Arthur Whitcomb, Inc.	8,900.38	9,677.05
Total Faxon Hill Road		10,000.00
Lempster Mountain Road		
Materials		
Sybil C Blakney	437.50	
Dyno New England	532.58	
Larry's Backhoe Work	420.00	
NH Bituminous Company, Inc.	7,781.56	
Rhomar Industries, Inc.	179.40	

D & L Thomas Equipment Corp.	575.00	9,926.04
Total Lempster Mountain Road		9,926.04
Washington Drive		
Payroll		
John Pasieka, Jr.	96.00	96.00
Town Share FICA	5.95	5.95
Town Share Medicare	1.39	1.39
Materials		
Sybil C Blakney	441.25	
Dyno New England	532.57	
James J Lowe Co. Inc.	693.50	
NH Bituminous Company, Inc.	6,891.15	
Rhomar Industries, Inc.	179.40	
D & L Thomas Equipment Corp.	1,208.57	9,946.44
Total Washington Drive		10,049.78
TOTAL ROAD IMPROVEMENTS		\$40,000.00

CRAM’S CORNER INTERSECTION

Appropriation	\$12,000.00	
Encumbered Funds	29,150.00	
Total Available	\$41,150.00	
Payroll		
Richard Cook	320.00	320.00
Town Share FICA	19.84	19.84
Town Share Medicare	4.64	4.64
Other Expenses		
Steve Fellows	69.00	
Hillsboro Agway	106.89	
B G Miller Associates, P.A.	7,200.00	
Valley Home Center	8.91	
Michael J Work, ATTY.	21,558.00	28,942.80
TOTAL CRAM’S CORNER INTERSECTION		\$29,287.28
(Balance to Encumber \$11,862.72)		

CLASS VI ROADS

Appropriation	\$ 5,000.00	
Payroll		
Bruce Woodbury	60.00	60.00
Town Share FICA	3.72	3.72
Town Share Medicare	.87	.87
Edward A Benware	250.00	
Sybil C Blakney	665.00	
R/D Construction Company	4,010.00	4,925.00
TOTAL CLASS VI ROADS		4,989.59
(Balance \$10.41)		

FORESTRY MANAGEMENT PLANS

Encumbered Funds	\$1,665.00	
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Calhoun Forestry	1,665.00	
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TOTAL FORESTRY PLANS**\$1,665.00****FIRE PONDS & HYDRANTS**

Encumbered 1993	\$493.42	
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Everett J Prescott, Inc.	330.92	
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State of New Hampshire Wetlands Board	50.00	
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Town of Washington	112.50	493.42
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TOTAL FIRE PONDS & HYDRANTS**\$493.42****HD EQUIPMENT/ARTICLE #43**

Appropriation	\$5,475.00	
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Howard Fairfield, Inc.	\$5,475.00	
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TOTAL ARTICLE #43**\$5,475.00****COMPUTER SYSTEM**

Appropriation	\$23,000.00	
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Business Data Solutions	200.00	
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North Woods Services	3000.00	3,200.00
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TOTAL COMPUTER SYSTEM**\$3,200.00**

(Balance Encumbered thru 1998 \$19,800.00)

STAINING TOWN BUILDINGS

Encumbered 1993	\$ 2,385.00	
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TOTAL STAINING TOWN BUILDINGS**\$0.00**

(Encumbered \$ 2,385.00)

MEETING HOUSE

Appropriation	\$1,200.00	
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Edmunds Department Store	515.00	
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Sally Krone	17.00	
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Viking Office Products	70.67	602.67
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TOTAL MEETING HOUSE**\$602.67**

(Encumbered \$597.33)

FIRE STATION FURNACE

Appropriation	\$4,000.00	
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Best Heating	3,960.00	
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R P Fraser Electric	40.00	4,000.00
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TOTAL FIRE STATION FURNACE**\$4,000.00****TOWN HALL HEATING SYSTEM**

Appropriation	\$ 8,000.00	
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Best Heating	7,500.00	7,500.00
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TOTAL TOWN HALL HEATING SYSTEM		\$7,500.00
(Encumber \$500.00)		
TRANSFERS TO CAPITAL RESERVE FUNDS		
Health Insurance Capitol Reserve Fund		
Appropriation	\$7,500.00	
Reimbursements	762.55	
Total Available	\$8,262.55	
Transferred to Trustees of Trust Funds	\$7,500.00	
Health Insurance Claims Paid	762.55	\$8,262.55
(1994 Balance in Fund \$ 6,737.45)		
Landfill Closure Capital Reserve Fund		
Appropriation	\$10,787.00	
Transferred to Trustees of Trust Funds	\$10,787.00	\$10,787.00
PAYMENTS TO OTHER DIVISIONS		
Sullivan County		
Treasurer, Sullivan County	\$229,912.00	
TOTAL TAXES PAID TO SULLIVAN COUNTY		\$229,912.00
Washington School District		
93/94 Balance Due	\$147,406.00	
94/95 Appropriation	\$632,153.00	
Total Available	\$779,559.00	
Washington School District 93/94	147,406.00	
Washington School District 94/95	450,000.00	
TOTAL PAID TO WASHINGTON SCHOOL DISTRICT		\$597,406.00
(Balance Due 12/31/94 \$182,153.00)		
TOTAL BUDGETARY PAYMENTS FOR 1994		\$1,674,979.22
PAYMENTS FROM REVENUES		
Property Tax Overpayments	843.55	
Paid to Highland Haven Village District	10,900.00	
Taxes Bought By Town	76,721.24	
Property Tax-Abatement Refunds	183.00	
Motor Vehicle Overpayments	326.00	
Dog Fees, St. of NH	313.50	
Marriage License Fees, St. of NH	228.00	
Sale of Tax Deeded Property	3,424.31	
Short Term Use of Facilities	1,500.00	
Health Insurance Reimbursements	3,086.58	
Contrib. Non-public Sources/Gage Estate	644.14	
TOTAL PAYMENTS FROM REVENUES		\$98,266.32
ACCOUNTS PAYABLE 1993	\$2,062.00	
TOTAL SELECTMEN'S ORDERS PAID 1994		\$1,775,307.54

TAX COLLECTOR'S REPORT
Summary of Tax Accounts
Fiscal Year Ended: 12/31/94
Form MS-61

TOWN OF WASHINGTON	1994	Levies of 1993	1989-1992
Uncollected Taxes - Beginning of Fiscal Year:			
Property Taxes		\$ 143,392.88	
Resident Taxes			
Land Use Change Taxes		\$ 2,403.45	
Yield Taxes			
Utilities			
Betterment		\$ 871.85	
Taxes Committed to Collector During Fiscal Year:			
Property Taxes	\$ 1,560,342.00		
Resident Taxes			
Land Use Change Tax	\$ 1,529.29		
Yield Taxes	\$ 3,884.83		
Utilities			
Betterment	\$ 19,397.00		
Added Taxes:			
Property Taxes	\$ 183.00		
Resident Taxes			
Overpayments:			
Property Taxes	\$ 485.91	\$ 188.44	
Resident Taxes			
Land Use Change Tax			
Yield Taxes			
Utilities			
Interest Collected of Delinquent Taxes	\$ 1,756.63	\$ 7,485.71	
Penalties Collected on			
Property Taxes	\$ 2.52	\$ 4,282.50	
Resident Taxes			
Other Taxes			
Property Tax Prepayments	\$ (8.14)		
Total Debits	\$ 1,587,573.04	\$ 158,658.33	

TAX COLLECTOR'S REPORT
Summary of Tax Accounts
Fiscal Year Ended: 12/31/94
Form MS-61

TOWN OF WASHINGTON	1994	Levies of 1993	1989-1992
Remitted to Treasurer:			
During Fiscal Year:			
Property Taxes	\$ 1,402,515.22	\$ 78,092.65	
Resident Taxes			
Land Use Change Tax	\$ 60.90	\$ 344.29	
Yield Taxes	\$ 3,481.67		
Utilities			
Betterment	\$ 17,973.00	\$ 871.85	
Interest on Taxes	\$ 1,756.63	\$ 7,485.71	
Cost/Penalties	\$ 2.52	\$ 4,316.00	
Discount Allowed:	\$ (5.38)		
Abatements Allowed:			
Property Taxes	\$ 2,582.00	\$ 188.00	
Resident Taxes			
Land Use Change Tax			
Yield Taxes			
Utilities			
Betterment			
Tax Lien Executed During Year:		\$ 67,359.83	
Deeded To Town During Year:	\$ 523.00		
Uncollected Taxes-			
End of Fiscal Year:			
Property Taxes	\$ 155,387.93		
Resident Taxes			
Land Use Change Tax	\$ 1,468.39		
Yield Tax	\$ 403.16		
Utilities			
Betterment	\$ 1,424.00		
Total Credits	\$ 1,587,573.04	\$ 158,658.33	

TAX COLLECTOR'S REPORT
Summary of Tax Lien Accounts
Fiscal Year Ended: 12/31/94
Form MS-61

TOWN OF WASHINGTON		1993	Levies of 1992	1989-1991
Balanced of Unredeemed Taxes- Beginning of Fiscal Year:			\$ 41,501.70	\$ 29,107.77
Tax Liens Executed to Town During Fiscal Year:	\$ 75,388.28			
Subsequent Taxes Paid:				
Interest Collected After Lien Execution:	\$ 1,646.21	\$ 4,510.32	\$ 9,438.07	
Collected Redemption Costs:	\$ 406.02	\$ 366.00	\$ 499.00	
Total Debits	\$ 77,440.51	\$ 46,378.02	\$ 39,044.84	
Remittance to Treasurer - During Fiscal Year:				
Redemptions	\$ 25,292.41	\$ 20,566.99	\$ 21,832.25	
Interest and Costs (after Lien Execution)	\$ 2,052.23	\$ 4,876.32	\$ 9,937.07	
Discounts Allowed	\$ 25.53			
Abatement of Unredeemed Taxes:				
Deeded to Town During Year: (Taxes, Interest & Costs)	\$ 1,582.05	\$ 1,207.08	\$ 924.77	
Unredeemed Taxes - End of Fiscal Year:	\$ 48,488.29	\$ 19,727.63	\$ 6,350.75	
Total Credits	\$ 77,440.51	\$ 46,378.02	\$ 39,044.84	

TOWN CLERK'S REPORT

January 1, 1994 through December 31, 1994

746	Municipal Agent Fees	\$ 1,819.50
1,148	Motor Vehicle Registration	64,183.70
10	Motor Vehicle Overpayments	137.50
71	Motor Vehicles Titles	143.00
Total received from above sources		\$ 66,283.70
158	Dog Licenses	\$ 818.00
50	Dog License Penalty	126.50
49	Dog Overpopulation Fee	98.00
Total received from above sources		\$ 1,042.50
16	UCC	\$ 240.00
Total received from above source		\$ 240.00
11	Filing Fees	\$ 11.00
Total received from above source		\$ 11.00
0	New Town History	\$ 0.00
0	Old Town History	0.00
1	Postage	1.00
Total received from above sources		\$ 1.00
48	Pistol Permit Fees	\$ 440.00
Total received from above source		\$ 440.00
0	Gen. Search	\$ 0.00
2	Vital Birth Certificates & Copies	20.00
13	Vital Death Certificates & Copies	152.00
6	Vital Marriage Certificates	265.00
1	Vital Marriage Copy	10.00
1	Wetland Permits	10.00
Total received from above sources		\$ 457.00
0	NSF-Charge	\$ 0.00
Total received from above source		\$ 0.00
Total Receipts Collected		\$ 68,475.20

REPORT OF TOWN TREASURER GENERAL ACCOUNT

CASH BALANCE JANUARY 1, 1994		\$290,558.09
RECEIPTS:		
Tax Collector	\$1,669,023.04	
Minus NSF Fees	(40.00)	1,668,983.04
Town Clerk	68,475.20	
Minus Postage & Pistol Permits	(441.00)	68,034.20
State of New Hampshire		
Revenue Sharing	11,857.10	
Highway Block Grant	32,074.68	
Highway Safety Agency	1,065.00	
St. & Fed. Forest Land Reimb.	4,204.43	
Gas Tax Refund	378.72	49,579.93
Permits & Fees		
Building Permits	1,350.00	
Business Permits	30.00	
Driveway Permits	90.00	
Parking Permits	550.00	
Current Use Application Fees	60.00	
Transfer Station Fees	736.75	
Boat Tax Fees	645.36	3,462.11
Income From Departments		
Recycling	87.31	
Planning & Zoning	508.42	595.73
Court Ordered Reimbursements	1,200.00	1,200.00
Sale of Town Owned Property		
Town Histories	219.00	219.00
Sale of Tax Deeded Property	43,483.89	43,483.89
Sale of Cemetery Lots	25.00	25.00
Interest on Accounts		
NOW Checking Accounts	681.47	
Money Market Account	8,287.81	8,969.28
Rent of Town Property	3,650.00	3,650.00
Fines From Courts	100.00	100.00
Fines/Bank Charges	(77.84)	(77.84)
Fines/NSF	35.00	35.00
Insurance Dividends		
CFNH/Investment Income	5,435.77	
CFNH/Return of Contribution	10,966.30	
CFNH/WC Refund	68.17	
CFNH/Unemployment Rebate	130.24	
Cemetery Trustees/93 WC	492.00	
Medicaid Reimbursement	19,779.00	36,871.48
Health Insurance Reimbursements	3,086.58	3,086.58
Miscellaneous Reimbursements	336.00	
Petty Cash Closeout	25.00	361.00
Welfare Reimb. Previous Years	975.00	975.00

Contrib. Non Public Sources		
Gage Estate	644.14	
Nuclear Waste Task Force	2,541.99	3,186.13
Reimbursements to Departments		
Executive	284.07	
Election & Registration	246.66	
Financial Administration	358.50	
Police Department	699.10	
Fire Department	18.00	
Motor Fuel	469.62	
Highway Department	1,588.37	
Landfill Closure	4,659.09	
Welfare Reimbursements	546.35	
Parks & Recreation	466.24	
Health Insurance Cap. Res.	762.55	10,098.55
TOTAL RECEIPTS & BALANCE ON HAND		\$2,193,396.17
LESS:		
SELECTMEN'S ORDERS PAID		(\$1,775,307.54)
CASH ON HAND DECEMBER 31, 1994		\$418,088.63

AUBREY/DWYER ESCROW ACCOUNT

Balance January 1, 1994		\$937.94
Interest Earned	23.09	23.09
Balance December 31, 1994		\$961.03

REPORT OF THE TRUST FUNDS OF THE TOWN OF WASHINGTON, N. H., ON DECEMBER 31, 1994

NAME OF TRUST FUND & DATE OF CREATION	%	Balance Beginning year	PRINCIPAL			Balance Beginning Year	Income During Year	INCOME Expended During Year	Balance End Year	Grand Totl of Principal & Income
			New Funds Created	Additions or Withdrawals	Balance End Year					
SCHOOL FUNDS:										
Common Cert. - 5 Funds	4.25	\$ 6,241.01	\$ 0.00	\$ (686.31)	\$ 5,554.70	\$ 3,223.77	\$ 927.75	\$ 500.00	\$ 3,651.52	\$ 9,206.22
Unexpended Interest		0.00	0.00	0.00	0.00	685.11	132.52	0.00	817.63	817.63
1976-Old School #5	3.25	6,600.00	0.00	(6,600.00)	0.00	389.94	268.57	0.00	658.51	658.51
Inv't. Fund - Old School #5	Var.	0.00	6,600.00	0.00	6,600.00	0.00	20.75	0.00	20.75	6,620.75
1979-Donald L. MacPhee Award	4.4	903.53	0.00	(96.03)	807.50	216.29	130.56	0.00	346.85	1,154.35
1980-Timothy J. Lawrence Award	4.5	3,558.99	0.00	0.00	3,558.99	28.95	257.03	150.00	135.98	3,694.97
TOTAL SCHOOL FUNDS:		\$ 17,303.53	\$ 6,600.00	\$ (7,382.34)	\$ 16,521.19	\$ 4,544.06	\$ 1,737.18	\$ 650.00	\$ 5,631.24	\$ 22,152.43
TOWN FUNDS:										
1941-Bailey Road	5.25	\$ 1,000.00	\$ 0.00	\$ (1,000.00)	\$ 0.00	\$ 0.00	\$ 52.70	\$ 52.70	\$ 0.00	\$ 0.00
Inv't. Fund - Bailey Road	Var.	0.00	1,000.00	0.00	1,000.00	0.00	6.52	0.00	6.52	1,006.52
Inv't. Fund - Health Trust	Var.	0.00	7,500.00	(762.55)	6,737.45	0.00	232.88	0.00	232.88	6,970.33
Inv't. Fund - Landfill Closure	Var.	0.00	10,787.00	(4,659.09)	6,127.91	0.00	327.96	0.00	327.96	6,455.87
TOTAL TOWN FUNDS:		\$ 1,000.00	\$ 19,287.00	\$ (6,421.64)	\$ 13,865.36	\$ 0.00	\$ 620.06	\$ 52.70	\$ 567.36	\$ 14,432.72
LIBRARY FUNDS:										
1975-Common Cert. - Jones	5	\$ 3,425.05	\$ 0.00	\$ 0.00	\$ 3,425.05	\$ 0.00	\$ 186.16	\$ 142.99	\$ 43.17	\$ 3,468.22
Common Cert. - 8 Funds	6.5	18,010.78	0.00	(18,010.78)	0.00	0.00	1,949.10	1,949.10	0.00	0.00
1983 - Rolfe	5.79	15,000.00	0.00	(15,000.00)	0.00	0.00	751.87	751.87	0.00	0.00
Inv't. Fund - Shedd Free	Var.	0.00	\$ 32,151.45	(156.49)	31,994.96	0.00	282.47	0.00	282.47	32,277.43
TOTAL LIBRARY FUNDS:		\$ 36,435.83	\$ 32,151.45	\$ (33,167.27)	\$ 35,420.01	\$ 0.00	\$ 3,169.60	\$ 2,843.96	\$ 325.64	\$ 35,745.65
CEMETERY FUNDS:										
East Washington	\$	30,496.95	\$ 14,396.43	\$ (15,618.22)	\$ 29,275.16	\$ 10,359.48	\$ 3,051.49	\$ 1,461.23	\$ 11,949.74	\$ 41,224.90
Washington Center		20,163.32	44.39	(506.01)	19,701.70	1,212.55	1,324.56	1,497.77	1,039.34	20,741.04
TOTAL CEMETERY FUNDS:		50,660.27	\$ 14,440.82	\$ (16,124.23)	\$ 48,976.86	\$ 11,572.03	\$ 4,376.05	\$ 2,959.00	\$ 12,989.08	\$ 61,965.94
TOTAL ALL FUNDS:		\$ 105,399.63	\$ 72,479.27	\$ (63,095.48)	\$ 114,783.42	\$ 16,116.09	\$ 9,902.89	\$ 6,505.66	\$ 19,513.32	\$ 134,296.74

**TO RECONCILE CHECK BOOKS FOR THE TOWN OF WASHINGTON AS
OF DECEMBER 31, 1994
TRUSTEES OF THE TRUST FUNDS**

	Balance
First NH Bank	\$ 3,009.87
Peterborough Savings	\$ 597.81
TOTAL:	\$ 3,607.68

To withdraw from S/S Interest Accounts:

W. Ctr.Cemetery #170137333	\$ 33.99
W. Ctr.Cemetery #170137333	\$ 9.97
School Fund #106103213	\$ 258.56
E.W. Cemetery #106103098	\$ 205.54

To withdraw from Investment Pool:

Bailey Road - NH01-139-5	\$ 6.52
Shedd Free Library - NH01-139-3	\$ 282.47
E.W.Cem - Roby - NH01-139-4	\$ 114.01
TOTAL:	\$ 911.06

TOTAL - BALANCE & WITHDRAWALS	\$ 4,518.74
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To Pay from Checking Account:

T. J. Lawrence S/S#106109464	\$ 3.15
Old School #5 - add to Invt. Pool-NH01-139-6	\$ 658.51
D.L. MacPhee - open new Invt. Pool Acct. (\$216.29+\$96.03+\$34.53)	\$ 346.85

Library Treasurer -	\$ 325.64
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Nov. 11 Int.-\$43.17 + Invt. Int. -\$282.47

W. Cem. Lots -\$875.00

E. W. Cem Lots -\$1400	\$ 2,275.00
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Bailey Road - Pay T.O.W. Int. from Invt. Pool	\$ 6.52
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E.W.Cem. - Roby - S/S#106115901	\$ 849.48
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Dole - S/S#100018363	\$ 52.17
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TOTAL:	\$ 4,517.32
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Interest Earned on Checking Acct.	\$ 1.42
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TOTAL:	\$ 4,518.74
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ARLINE R. FRANCE

Bookkeeper

Trustees of Trust Funds

1/27/95

TOWN OF WASHINGTON **1994 GROSS WAGES FOR TOWN EMPLOYEES**

James Carmichael	Selectman	\$3,812.50
	Police Officer	110.00
	Solid Waste	60.00
Charlene Cobb	Selectman	1,005.00
	Secretary	64.00
	Ballot Clerk	95.00
Lindsay Collins	Selectman	875.00
Robert Crane, II	Selectman	95.00
	Moderator	110.00
	Highway	6,461.39
	Transfer Station Att.	9,551.13
William Crowley	Selectman	460.00
Jeremy Langley	Selectman	2,567.50
Bruce Woodbury	Selectman	3,492.50
	Health Officer	285.00
	Road Projects	60.00
Vicki Dodge	Town Clerk	193.50
Lorriane Fraser	Town Clerk	3,809.50
	Secretary	4,377.13
	Planning Bd. Secretary	280.50
	Health Secretary	12.00
Janice Philbrick	Tax Collector	6,003.00
	Dep. Town Clerk	526.50
	Office Assistant	54.00
Kathleen Iadonisi	Treasurer	2,500.00
G. Michael Otterson	Moderator	290.00
Linda T Cook	Assessor	5,517.00
Arline R France	Assessor	6,826.50
	Welfare Admin.	346.50
	Trust Fund Bookkeeper	500.00
Richard Gasper, Jr	Assessor	128.00
	Custodian	238.00
	CM Caretaker	1,560.00
Kathleen H Hunt	Assessor	108.00
Lynda B Roy	Bookkeeper	11,267.00
	Dep. Town Clerk	1,262.00
	Dep. Tax Collector	146.00
	Highway, Clerical	223.00
	Welfare Admin.	186.00
James Gaskell	Sup. Checklist	171.50
Alan Goodspeed	Sup. Checklist	427.00
	Sup. Checklist, School	49.00
Natalie Jurson	Sup. Checklist	248.50
	Sup. Checklist, School	31.50
Marcia Goodspeed	Ballot Clerk	155.00
Martha Harriaon	Ballot Clerk	60.00
Jeannette E Walsh	Ballot Clerk	155.00

Rebecca Wilson	Ballot Clerk	10.00
Richard Cook	Custodian	24.00
	Road Projects	320.00
Hector Levesque	Custodian	3,238.75
Michael Roy	Custodian	64.00
James X Dodge	Police Chief	3,096.10
Kevin Belanger	Police Chief	6,522.13
Michael Niven	Police Officer	3,630.00
Christopher Rousseau	Police Officer	12,301.38
David Hunt	Road Agent	31,665.18
	Transfer Station Att.	339.50
Philip Barker	Highway	2,386.00
Kevin Hanscom	Highway	19,602.27
	Transfer Station Att.	75.84
Theodore S Drew	Highway	317.91
	Transfer Station Att.	52.26
Lawrence Gaskell	Highway	19,748.70
	Transfer Station Att.	2,054.79
John Pasieka	Highway	352.00
	Solid Waste	356.00
	Road Improvements	1,024.00
Edward G Thayer	Highway	22,474.71
Sebastien Filion	CM/Counselor	800.00
Lori J Goodspeed	CM/Counselor	765.00
Caissie Bouchard	CM/Lifeguard	990.00
Amy Smith	CM/Lifeguard	870.00
Jody A Ciampa	CM/Water Safety Inst.	900.00
Erin Boucher	CM/Counselor in Training	100.00
Matthew D Boucher	CM/Asst. Director	1,170.00
Paula B Jones	CM/Director	2,240.00
Barbara Gaskell	Librarian	5,724.00
	Sel. Secretary	36.00
Martha Hamill	Sub. Librarian	112.00
GRAND TOTAL		\$220,118.17

TOWN OF WASHINGTON, N H **OUTSTANDING PROPERTY TAXES AS OF DECEMBER 31, 1994**

Ahern, G	\$ 1,751.00	Chirco, L	\$ 75.00
Aiesi, R	\$ 8.00	Cimato, R	\$ 677.42
Altmannsberg, H	\$ 516.02	CKW Trust	\$ 2,268.00
Amaral, S. & M.	\$ 473.86	Clough, R	\$ 180.00
Amari, S & R	\$ 377.00	Clough, R.	\$ 66.00
Amari, S.	\$ 38.00	Collins, C	\$ 471.00
Anderson, D	\$ 2,567.71	Corbet, J.	\$ 1,462.00
Arcuri, C.	\$ 151.00	Corneliusen, P	\$ 4.00
Ash, W.	\$ 1,307.00	Cote, T	\$ 1,353.99
Ashley, D	\$ 420.00	Coyne, E	\$ 532.00
Athanasoupoulos, C	\$ 264.96	Crafts, A	\$ 747.30
Atkins, B	\$ 513.00	Crane, E.	\$ 612.00
Aubrey, G	\$ 16,439.38	Crane, D	\$ 82.00
Bahal, A	\$ 70.00	Crosby, D	\$ 93.00
Ball, D	\$ 194.79	Crossen, A	\$ 31.00
Ball, M	\$ 70.81	Crowley, W	\$ 318.00
Barker, P *	\$ 3,039.82	Curtin, J	\$ 79.00
Batcha, J	\$ 983.00	Curtis, C	\$ 1,522.00
Bateson, J	\$ 40.00	Daly, E	\$ 150.00
Bearce, W.	\$ 903.00	Daly, K	\$ 22.00
Beaulieu, C	\$ 655.00	Damm, D	\$ 100.00
Bedard, M	\$ 899.00	Davis, J	\$ 539.00
Belmonte, M	\$ 161.00	Davis, N	\$ 1,433.00
Bingham, E	\$ 1,811.35	Dehart, L	\$ 828.00
Blakney, A	\$ 800.39	Deines, C	\$ 69.00
Bohnenberger, G	\$ 280.00	Delgardo, R	\$ 182.00
Borey, L	\$ 3,184.81	Delottinville, D	\$ 186.00
Borey, L & J	\$ 3,879.81	Demo, D	\$ 271.59
Boucher, M	\$ 346.95	Deptula, M	\$ 2,123.93
Bouley, S	\$ 56.00	Devlin, S	\$ 44.00
Bourque, M	\$ 168.00	Dube, S	\$ 108.00
Boyd, T	\$ 1,340.31	Duch, M	\$ 307.44
Branagan, M	\$ 272.25	Dupuy, D	\$ 1,386.29
Bray, G	\$ 73.00	Durgin, S	\$ 2,962.07
Brisson, P	\$ 210.00	Eastman, C	\$ 499.63
Buckmaster, R	\$ 544.00	Eaton, G	\$ 1,151.29
Burd, R	\$ 457.00	Eddy, J	\$ 181.00
Butler, M	\$ 200.00	Faherty, J	\$ 134.00
Butler, P	\$ 166.00	Farella, D	\$ 914.00
Butterfield, E	\$ 113.00	Farella F	\$ 2,393.00
Butterworth, R	\$ 72.00	Fogg, W	\$ 2,038.52
Callahan, K	\$ 766.74	Fogg, M	\$ 479.00
Cantore, S	\$ 333.48	Fortune, J	\$ 53.15
Carmichael, J	\$ 768.00	Freeport Development *	\$ 846.88
Cascio, G	\$ 1,017.00	Freeport Development*	\$ 9,427.50
Castanzo, J	\$ 94.00	Gaskell, D	\$ 990.00
Chambers, B	\$ 650.00	Gathercole, K	\$ 2,018.77

Gawrys, E	\$ 63.17	Martin, J	\$ 712.00
Gibbs, K	\$ 51.00	Mathiot, R	\$ 473.55
Giuliano, D	\$ 254.00	McCann, P	\$ 205.15
Goodspeed, A	\$ 678.00	McConkey, J	\$ 59.34
Goodspeed, E	\$ 2,362.59	McGill M	\$ 220.00
Graf, J	\$ 371.00	McGovern, C	\$ 167.00
Green, R	\$ 1,315.00	McKay, J	\$ 535.45
Greene, A	\$ 1,019.00	McMahon, H	\$ 739.02
Griffin, T	\$ 654.88	McNeill, K	\$ 6,581.55
Graesik, R	\$ 702.55	Mendosa, E	\$ 1,724.96
Guay, R.	\$ 1,917.14	Merva, J	\$ 137.16
Gundeck, K	\$ 80.00	Miele, J	\$ 1,280.04
Hagerty, J	\$ 620.00	Miller, R	\$ 436.18
Hagopian, A	\$ 167.00	Mondello, S	\$ 359.00
Hanscom, K	\$ 330.00	Monterio, A	\$ 697.34
Hargreaves, T	\$ 1,379.00	Morisette, R	\$ 158.00
Harvey, G	\$ 2,695.00	Morris, M	\$ 167.00
Havener, C	\$ 60.00	Morrisette, P Jr	\$ 1,164.14
Highland Haven	\$ 2,369.00	Morrisette, P	\$ 655.20
Hill, R	\$ 512.90	Morrisette, P	\$ 655.20
Hilson, W	\$ 385.00	Morrisette, P	\$ 655.20
Holst, L	\$ 786.18	Morrisette & Braley	\$ 952.42
J&T Realty	\$ 380.00	Morrisette, J	\$ 60.00
JM Builders	\$ 577.44	Mrazik, L	\$ 313.00
JFP Property	\$ 627.00	Munn, R	\$ 228.40
Johns, D	\$ 2,055.12	Murdock, D	\$ 106.00
Johns, E	\$ 1,100.95	Napoli, A	\$ 140.00
Johns, M	\$ 1,774.59	Navish, G	\$ 611.00
Johnson, B	\$ 24.49	Nickerson, W	\$ 85.00
Jubert, M	\$ 500.00	Niven, R	\$ 534.29
Kaplan, P	\$ 658.00	Olkkola, T	\$ 606.00
Kendrick, T	\$ 596.10	Palmer, G	\$ 890.00
Killam, H	\$ 1,055.00	Parkhurst, E	\$ 294.69
Knowlton, M	\$ 123.00	Pasieka, J	\$ 1,790.00
Kondratenko, V	\$ 374.00	Payne, D	\$ 335.00
Kowalewski, T	\$ 84.00	Peasley, C	\$ 45.00
Kowalski, L	\$ 1,204.00	Penney, S	\$ 531.00
Landry, R	\$ 1,223.98	Phypers, T	\$ 45.00
Langhorst, T	\$ 4,299.06	Piatt, R	\$ 1,219.00
Lavoie, D	\$ 133.00	Plumridge, F	\$ 75.00
Lessard, P	\$ 51.00	Poole, D	\$ 99.00
Lewin Forest	\$ 43.00	Porcheddu, T	\$ 89.99
Linnehan, E	\$ 121.00	Porter, G	\$ 3,684.42
Lofgren, W	\$ 1,703.00	Prentiss, A	\$ 1,105.00
Lopes, R	\$ 628.00	Purdy, R	\$ 239.00
Luciano, D	\$ 485.93	Quidley, D	\$ 76.00
Madigan, R	\$ 747.20	Quintiliano, A	\$ 341.04
Mallory, L	\$ 901.66	Remic, M	\$ 2,154.00
Maloney, A	\$ 1,227.00	Rescigno, A	\$ 180.00
Malynowski, S	\$ 823.46	Reynolds, T	\$ 2.00

Rheaume, R	\$ 4,034.86	Sylvester, C	\$ 160.00
Rhinoceros Partnership	\$ 1,526.00	Tacy, R	\$ 1,057.00
Rhoades, W	\$ 4,318.28	Taglieri, S	\$ 961.82
Ricardi, A	\$ 831.17	Takaudes, M	\$ 4,939.01
Richard, C	\$ 152.00	Thayer, E	\$ 665.31
Richard, D	\$ 830.00	Thompson, D	\$ 1,553.00
Richards W	\$ 284.00	Toczko, A	\$ 4,896.80
Richardson, C	\$ 316.87	Todd, R	\$ 394.51
Riley K	\$ 472.00	Topham, W	\$ 1,045.00
Rondeau R	\$ 284.35	Treadwell, A	\$ 216.94
Rosum, R	\$ 395.60	Turner, J	\$ 129.00
Rowe, M	\$ 48.47	Tweedy, J	\$ 1,252.00
Rowe, M	\$ 528.40	Tykol, H	\$ 296.00
Russell, N	\$ 251.00	Tykol, H	\$ 1,651.00
Russell, J	\$ 1,489.21	Tykol, H	\$ 293.00
Sacco, M	\$ 2,131.04	Vaillancourt, B	\$ 2,716.50
Sajnacki, J	\$ 2,889.10	Valenti, D	\$ 71.00
Salazar, G	\$ 70.00	Vanderlip, M	\$ 1,998.23
Schultz, R	\$ 328.00	Vanyperen, J	\$ 1,810.00
Scott, R	\$ 71.51	Vengrow, J	\$ 424.00
Scott, J	\$ 5.40	Verrill, C	\$ 10.00
Sheppard, P*	\$ 1,877.95	Vosburgh, M	\$ 77.00
Shugrue, T	\$ 1,683.12	Voss, S	\$ 1,161.00
Siemiatkoski, E	\$ 320.84	Webster, G	\$ 231.00
Smart, D	\$ 74.00	Weed, J	\$ 223.00
Smith, R	\$ 164.00	Welch, R	\$ 706.00
Southwick, R	\$ 854.00	West, R	\$ 536.00
Stadig, R	\$ 267.00	West, K	\$ 8.30
Stanton, M	\$ 282.00	Wiggins, M	\$ 725.00
Stephens, G	\$ 124.00	Williams, TV	\$ 1,125.20
Stevens, H	\$ 243.00	Williams, TV	\$ 728.16
Stewart, R	\$ 3.00	Wilson, A	\$ 221.00
Stockbridge, W	\$ 368.14	Wyrenbeck, V	\$ 1,361.09
Strout, D	\$ 611.69	Yeager, W	\$ 6.05
Strout, S	\$ 216.00	Youngman, D	\$ 657.00
Sullivan, N	\$ 1,047.42	Youngman, M	\$ 1,260.71
Sullivan, D	\$ 338.00	Zielinski, R	\$ 495.17

*Property owner in bankruptcy

PROPERTY VALUATION SUMMARY

Land	Count	Taxable	Exempt	Total Value	Acres
Current Use	377	939,367.00	11,940.00	951,307.00	18,846.25
Commercial	14	110,490.00	149,890.00	260,380.00	30.28
Residential	1,794	37,581,322.00	1,633,110.00	39,214,432.00	4,440.98
Public Utility	2	850,228.00		850,228.00	
Total	2,187	39,481,407.00	1,794,940.00	41,276,347.00	23,317.51

Buildings	Count	Taxable	Exempt	Total Value
Commercial	10	215,120.00	565,500.00	780,620.00
Residential	940	42,682,400.00	179,320.00	42,861,720.00
Utility	639	5,081,534.00	651,700.00	5,733,234.00
Manuf. Housing	6	103,580.00		103,580.00
Total	1595	48,082,634.00	1,396,520.00	49,479,154.00

TOTAL VALUATION	87,564,041.00	3,191,460.00	90,755,501.00
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VALUE EXEMPTIONS

Blind	1	15,000.00
Elderly	14	185,000.00
Total	15	200,000.00
TOTAL VALUATION		87,364,041.00

CURRENT USE REPORT

	Applicants Granted in Prior Years	New Applicants Granted for Current Year	Total
Farm Land	398.98	0.00	398.98
Forest Land	17,570.58	161.57	17,732.15
Unproductive Land	9.00	0.00	9.00
Wetland	706.12	0.00	706.12

Number of Acres Exempted Under Current Use	18,846.25
Number of Acres Taken Out of Current Use During Year	0
Number of Acres Receiving the 20% Recreational Adjustment	7,906.55
Total Number of Owners Granted Current Use	377

ELDERLY EXEMPTION COUNT

Number of Individuals Applying for an Elderly Exemption for Current Year	Number of Individuals Granted an Elderly Exemption for Current Year	Total
7 at 10,000	7 at 10,000	70,000.00
5 at 15,000	5 at 15,000	75,000.00
2 at 20,000	2 at 20,000	40,000.00
TOTAL		185,000.00

1994 TAX RATE COMPUTATION**TOWN PORTION**

			Tax Rates
Appropriations	\$ 865,975		
Less: Revenues	196,595		
Less: Shared Revenues	4,305		
Add: Overlay	24,317		
War Service Credits	11,800		
Net Town Appropriation		\$ 701,192	
Special Adjustment		0	
Approved Town Tax Effort		\$ 701,192	
Municipal Tax Rate			\$ 8.03

SCHOOL PORTION

Due to Local School	632,153		
Due to Regional School	0		
Less: Shared Revenues	3,577		
Net School Appropriation		628,576	
Special Adjustment		0	
Approved School Tax Effort		628,576	
School Tax Rate			7.19

COUNTY PORTION

Due to County	229,912		
Less: Shared Revenues	1,106		
Net County Appropriation		228,806	
Special Adjustment		0	
Approved County Tax Effort		228,806	
County Tax Rate			2.62
Combined Tax Rate			\$ 17.84
Total Property Taxes Assessed		\$ 1,558,574	

COMMITMENT ANALYSIS

Total Property Taxes Assessed	\$ 1,558,574
Less: War Service Credits	(11,800)
Add: Village District Commitment(s)	10,922
Total Property Tax Commitment	1,557,696

PROOF OF TAX RATE

Net Assessed Valuation	Tax Rate	Assessment
87,364,041	17.84	1,558,574

BOARD OF ASSESSORS

During the first quarter of 1994, the Board of Assessors responsibilities mainly consisted of processing abatement applications. Current Use and exemption applications were received and reviewed for acceptance.

As you were aware, inventory forms were not sent out for 1994. We feel that these forms are a valuable source of information not only for keeping accurate property assessments, but also for assisting the Town Clerk in her duty to license dogs. This is very important due to the risk of rabies in the area. Therefore, the Board has decided to send out inventory forms for 1995.

The town tax maps were updated by Cartographic Associates, Inc. from Littleton, N.H. In addition to lot numbers, subdivision numbers and dimensions have been included on the new maps.

Property records were updated due to any changes from building permits or completions from the previous year. This involved field inspections that were done throughout the spring and summer months. Monthly property transfers and address changes were kept current and accessible to the public for viewing. Briefs were prepared for the Board of Tax and Land Appeals. There are no cases pending with the New Hampshire Board of Tax and Land Appeals as of the end of 1994.

During the year, Intent to Cut applications were reviewed and processed. Yield taxes were calculated and billed on 1,061 MBF of timber, 193 cords of wood and 3,041 tons of pulpwood.

The equalization ratio set by the Department of Revenue for 1994 is 108%. The first half tax warrant was prepared in May; the second half was completed in October. The tax bills were printed and given to the Tax Collector.

Arline France and Lynn Cook attended the NHAAO/DRA 1994 State Statute Seminar in Nashua from October 3rd to October 7th.

It is with regret that we received the resignation of Kathleen H. Hunt from the Board of Assessors in December. Kathy has moved from Washington and is no longer able to serve on the Board. Her experience and professionalism were assets to the Board of Assessors. Kathy will be sadly missed. The Board of Selectmen has appointed Richard Gasper to fill the position of Assessor for the remainder of her term.

Our office hours remain the same, Thursdays 9 a.m. to 2 p.m., telephone number 495-3074. Please feel free to contact us for an appointment if these hours are not convenient.

Respectfully submitted,
Linda T. Cook
Arline R. France
Richard Gasper

ARCHIVES COMMITTEE

The Archives Committee has met at regular intervals throughout 1994, continuing its work on the early documents of the Town. A detailed shelf list has been completed of the materials in the metal cabinet, where many of the oldest and most important Town documents are stored.

The Washington Historical Society moved its documents and artifacts from the Archives room this year, and the Archives Committee was consequently able to plan for further shelving in order to accommodate the Town materials to be housed in the Archives. The Committee is requesting some additional metal shelving that should provide adequate storage for the foreseeable future.

Sally Krone
Grace Jager

CEMETERY TRUSTEES

We received a check for \$1000 from the Seventh Day Adventist Church as reimbursement for work that we had done to their cemetery in previous years. Barbara and Larry Gaskell cut some more of the brush in the Old Washington Center Cemetery. The stone wall by the road has been rebuilt and looks very nice. The road to the new Washington Center Cemetery has been repaired. We have had some minor wind damage to the East Washington Cemetery. A limb came down knocking one of the old stones off its base but luckily not breaking the stone. This was cleaned up by Louis Iadonisi and Ronald Roy.

Next year we will have to have some more tree work done, and, as usual, there will probably be more stones to repair. We hope you will continue to support us so that we may continue to put our cemeteries in good condition.

Ethel Crane
Secretary

ENHANCED 911

Over the past year, the E-911 Committee has worked together with Cartographic Associates and Granite State Telephone to develop the road naming and numbering system for the Town of Washington. We now have an official listing for all the roads in Washington and street numbers for all the primary structures in town. The tax maps have been updated and have been incorporated with the road name changes and street numbers.

The Committee has a preliminary set of dispatch map booklets for the emergency response vehicles, and is making the final revisions to them. This will enable our emergency services to provide rapid and accurate response to incidents in town. The booklets contain an individual map for each road with a symbol indicating the location of all primary structures and a corresponding street number for the primary structure. Other major features such as lakes, rivers, street intersections and town buildings will be defined for easier identification.

At the state level, the E-911 database is being developed in Concord and the system should be on line by the July 5, 1995, deadline set by the Legislature. The Committee members have attended informational meetings sponsored by NYNEX Corporation, so we can be updated on developments at regular intervals. This also allows us to learn more about the system and how it will work for the Town of Washington, and our surrounding communities in New Hampshire.

I would like to thank all of you for your continued support and input. Though we hope that we never have to dial 911, it will be reassuring to know that help will be on the way in minutes.

Respectfully submitted,
Edward G. Thayer
Chairman, E-911 Committee

FIRE DEPARTMENT

While our numbers have dwindled slightly this year, the number of calls and amount of training has increased. With 38 members, we responded to 30 incidents including:

6 brush calls	4 alarm activations
10 Mutual Aid	2 chimney fires
4 motor vehicle fires or accidents	1 structure fire
1 electrical fire	2 trees on electric wires.

Between in-house training, Meadowood Fire School and classes at other fire departments, our members logged over 1200 hours of training. Three of our firefighters went out to fight wild fires out west for 2 weeks. One went back for a second tour of duty. We installed the new water cistern at the East Washington pond just before the start of winter .

With the help of Purling Beck Grange, we were able to finish the vinyl siding on the East Washington station. They also provided the new insulated doors on that station. A donation of labor from Wilson Foundations helped us rebuild the foundation under the front of the station. We were also able to pave the apron in front after all the drainage was completed.

Our major problems this year were vehicle repair and SCBA (Self Contained Breathing Apparatus) failure. Our vehicle repair budget was grossly inadequate. We spent almost 2 1/2 times the anticipated amount. This was not because of abuse but because of the age of the apparatus. We have tried to project long range major repairs and replacement as well as major equipment purchase and will present a plan for future annual capital reserve at town meeting.

We have experienced numerous failures of our SCBA this past year. Two actually happened at fires. Fortunately, no one was hurt as a result. We had planned to begin replacement of our 22 year old units next year. However , with the problems encountered this year, we feel we can not wait. We will discuss this 2 year project further at Town Meeting.

In spite of our high maintenance costs, we were able to get through the year with less money than anticipated. We have returned \$1981.26 to the General Fund. We have also reduced our request several thousand dollars below last year's appropriations.

We would like to thank the Washington Highway Department for the assistance throughout the year. Although the work they do for us is billed to the Department budget, we pay much less than if we had to hire outside people. Things the Highway Department were especially helpful with included vehicle repair and maintenance, vehicle inspection, installation of the East Washington Pond cistern and paving the apron in front of the East Washington station.

As Chief, I want to thank all the members of the Department who have given so much this past year in the form of time and energy to help their neighbors. I would also like to thank all of you for your continued support.

Robert J. Wright
Fire Chief

HEALTH OFFICER

The health and environmental concerns of the people of the Town of Washington are of necessity a vital concern of Town government. This year we have experienced a change of Health Officers, and I, as your new Health Officer, would like to compliment my predecessor on his extensive and tireless efforts on behalf of the Town.

There are always considerations of health-related problems in a community. It is our purpose to remain informed of current or potential problems.

I reemphasize the concerns regarding the rabies epidemic and can not stress enough the care of susceptible family pets and livestock through vaccination.

On October 29, 1994, we once again cooperated with the Lake Sunapee Visiting Nurse Association to provide flu shots for those who wished them. There were 36 residents who availed themselves of the shots, 34 at the Town Hall and 2 who received VNA provided shots at other dates and places.

Concerns for other problems, such as Hepatitis B shots for public service personnel, lead poisoning and the ever present septic quandary, will be addressed as necessary and in a timely manner. There are many areas of consideration for the Health Officer, none of which can be overlooked.

Please be aware of the world around you and care for it.

If you would like information or have questions regarding any health issue, call the New Hampshire Department of Health and Human Services Information line (anonymously, if you prefer) at (603) 271-4462.

Respectfully submitted,
Karl Jurson
Health Officer

HIGHWAY DEPARTMENT

I would first like to thank all of the residents of Washington for their support this past year. Also, a big thanks for adopting the State of New Hampshire Retirement System as this is very important to us and to our families.

The 1994 road projects went very well. Washington Drive road reconstruction project will be completed in 1995. There is one more year to work on Lempster Mountain Road with two more years to complete Faxon Hill Road and three years to complete the East Washington Road.

I am looking forward to bringing the Highway Department through many more years of accomplishments by hard work, courage, the help of good workers and your continued support.

Respectfully submitted,
David R. Hunt
Road Agent

HISTORICAL SOCIETY

In 1991, a bequest was made to the Town of Washington, in the will of Edna M. Gage, for the exterior maintenance of the East Washington School. The Selectmen turned this bequest over to the Historical Society. A plaque has been placed by the entry to the schoolhouse in memory of Dr. George N. Gage, Edna's father-in-law, who served on the school board of the school.

During the year, a total of \$153.63 in interest accrued to this fund. No money was expended from this account in 1994.

Thomas E. Talpey
Treasurer

**LAKE SUNAPEE REGION
VISITING NURSE ASSOCIATION**

1994 Report of Services	People Served
Home care	15
Hospice care	1
Bereavement	2
Homemaker	2
Well child clinic	3
Flu shots	36

Thank you for your support of our services. We continually strive to ensure that all of our services are of the highest quality and available to all people who need them.

As a locally based tax-exempt organization, we support our communities by employing qualified people who live in towns from which we receive town appropriations and by purchasing goods and services from local vendors. In 1994, we employed one person from Washington.

We depend heavily on the selfless support of volunteers who contribute hours to the success of our programs. For them and our Trustees, we are grateful. A Trustee who lives in your town is Diane Drew.

Respectfully submitted,
Cheryl Blik
President and CEO

MEETINGHOUSE COMMITTEE

As advisors to the Selectmen, we have attended to a variety of achievements. The ailing bush outside the east entryway of the Town Hall has been removed, thanks to the Highway Department. Some work has been done to the downspout to the right of the main door to improve the drainage; further work is needed. Additional shelving has been added to the closet of the band room for more storage. Clearing out of back-stage in the upper hall was finished and the scenery rack completed. Shades for windows in the upper hall and front office have arrived and are ready to be installed. The lighting standards have been removed from the galleries in the upper hall. The east entryway ceiling has been patched and painted as well as the walls and doors. We hope to finish this area in the coming year. The attic was cleaned. We hope to get to cleaning out the attic in the Tower area.

The Center School has a new sign. We were able to have new screens and windows made for the crawl space. We are keeping a watchful eye on the roof as it will need replacing in the near future. The Police Department is enjoying the use of the Center School at this time.

Our hopes for 1995 are to reconstruct the post in the front office to as near like the original as possible and to shore up the underpinning of the Town Hall floor. After these two projects are completed, we will be ready to repair the ceiling and paint the front office.

The Committee is very grateful for the guidance and helping hands that the Town has given us. We look forward to your ideas and support in the future.

Lynda Roy, Chair
Philip Barker
Richard Cilley
Vivian Clark
Sally Jenkins
Sally Krone

OLD HOME DAY COMMITTEE

The committee has held three meetings so far and has set aside August 4, 5, and 6 for our Old Home Day celebration under the theme “Memories of Yesteryear”.

We are busily making preparations for a great celebration and hope that the townspeople will be giving some thought as to what they might like to do to contribute to the event. They may contact any member of the committee with their ideas.

Again this year, we made candy and sold it at the Christmas Faire. We made \$33 that will go towards the principle of “A Sacred Deposit”. Copies of this are still available at the Library or at the Historical Society.

Ethel Crane
Secretary

Chairman	Gwen Gaskell
Vice-chairman	Natalie Jurson
Secretary	Ethel Crane
Treasurer	Barbara Gaskell
Member	Nora Pasioka
Member	Ada Langlois

PARKS AND RECREATION COMMISSION

During 1994, the Parks and Recreation Commission continued to oversee the care and maintenance of the Town lawns, the Camp Morgan property and the Lodge. Running the Camp Morgan Summer Program and trying to maintain and improve the high standards which have been achieved over the years, has become a high priority of the Commission.

The Camp Morgan Summer Program had another successful season. There were 150 children enrolled in the program this year. Thanks to the hard work and effort of Paula Jones, our Camp Director, the program achieved and surpassed its goal once again. We would like to acknowledge the staff for a job well done! Mat Boucher was our Assistant Director and Water Safety Instructor; Cassie Bouchard and Amy Smith, Lifeguards; Jody Ciampa, Water Safety Instructor; Sebastian Filion and Lori Goodspeed, Counselors; Erin Boucher was our Counselor In Training. We received many compliments on the constructive changes made to the program this year, and we hope that all town children take advantage of this superior six week summer program.

Jim Gaskell organized a Clean-Up Day at Camp Morgan on September 17th. It was a productive day with many enthusiastic volunteers from Washington lending a helping hand to maintain and improve one of Washington's most valuable assets. Our sincere thanks to all who participated.

We hired a Forester, Swift Corwin from Calhoun Forestry, to manage and oversee the logging operation at Camp Morgan. The trees have been marked and logging should commence in the early months of 1995.

Two members of the Commission resigned this year, Kimberly Grant and Kathleen H. Hunt. Kimberly, while only on the board for two years, was an asset to the Commission in many ways especially in the restructuring of the Summer Program. Bob Hamill was appointed to fill the remainder of her term. For eight years Kathy donated her time, experience and enthusiasm, which was a major contribution to the success of this Commission. She will be greatly missed. We wish them success and happiness in all of their future endeavors.

Respectfully submitted,
Lynn Cook
Hector Levesque
Jim Gaskell
Bob Hamill

PLANNING BOARD

The Planning Board was pleased that the two proposed amendments to the Land Use Ordinance were approved by voters in a referendum ballot at the 1994 Town Meeting. These amendments serve to clarify and codify past practices of the Town and do not change the context of the Ordinance.

In April, William Crowley resigned from the Board, and in May, Ronald Max was appointed to fill the vacancy on the Board until the 1995 Town Meeting. In December, William Crowley rejoined the Planning Board as the ex-officio member from the Board of Selectmen.

After a public hearing, a minor subdivision was approved for property along Lempster Mountain Road. As of this writing, a public hearing has been scheduled concerning a major subdivision on Dole School Road.

Two annexations were approved during the year, one being the result of a tax sale conveyed by the Town and resulting in the combining of two non-conforming lots into one larger lot.

Three driveway permits were issued during 1994, one on Lempster Mountain Road, one on Highland Haven Road and one on Half Moon Pond Road.

The Board continues to work on revision of the Subdivision Regulations to bring them into compliance with recent changes in the New Hampshire RSA's and to clarify certain sections. It is anticipated that this will be completed during 1995 after which a public hearing will be called before the changes are adopted.

Lindsay Collins, Chairman
Thomas Talpey, Secretary
William Crowley, Ex-Officio
Charles Fields, Member
Ronald Max, Member
Marvin Jager, Alternate

POLICE DEPARTMENT

The year 1994 has been extremely busy for the Police Department. We have handled approximately 1,353 calls for service this year. We have revised and changed the S.O.P.'s, General Orders, and Employee's Manual to accommodate the part time Department. We have also streamlined our paperwork to make ourselves more efficient and cost effective for the taxpayer.

During the year, myself, Sgt. Rousseau, and our newest member of the department, Officer Niven, have given the Town 24 hour a day coverage between on call and duty time. We have logged approximately 25,000 miles of patrol in 1994.

During the year of 1994, Sgt. Rousseau has been continuing the education with the school and its students. Sgt. Rousseau and Officer Niven have completed 2 classes, "Your Friend the Police Officer" and "Know How and Why to Call". They are looking forward to conducting many other classes in 1995.

During the year of 1995, we will strive to provide the people of the Town with the protection they deserve, and to continue with our education to better serve the community for the years to come.

I would like to thank my officers for a job well done. I would also like to thank the Rescue Squad and Fire Department for their assistance. Most of all, I would like to thank the Town's people for your support and help.

Respectfully submitted,
Kevin G. Belanger
Chief of Police

RECYCLING CENTER

The Recycling Center is running smoothly and on target. Plans for 1995 include expanding our recycling efforts, looking at new markets to help meet the Governor's 40% reduction requirement and to guarantee a capital reserve fund for equipment to be used for recycling or waste reduction. We will also be looking for a new transfer station site for 1996 that will accommodate a new Highway Garage building and hopefully close our landfill. The 1996 season will prove to be very busy.

Respectfully submitted,
David R. Hunt
Road Agent

RESCUE SQUAD

As 1994 came to an end, we found that the Rescue Squad had a 25% increase in calls over 1993. Ten calls were recorded in the month of January which proved to be the month with the greatest volume of calls. With the increase in call volume we found that the Squad began to experience back to back calls. This prompted the purchase of two new first responder kits which were equipped with basic bleeding control, airway management and oxygen units. These kits have been placed in each of the fire stations for easy access to personnel when the ambulance is out of Town. In 1994, our members increased overall training hours by 1500 hours. This included First Responder, EMT (Emergency Medical Technician) and advanced skills courses. Four members recently completed a pharmacology and drug administration certification enabling them to treat, through medical control, allergic reaction, diabetic situations and overdoses. Also, four members of the Squad completed an EMT course. New interest within our community has sparked several residents to also enroll in various emergency medical training courses. We look forward to their application to the Squad.

We are very proud of, not only our Squad, but our community to take time out of their personal lives to volunteer their time to keep up with the increasing medical needs of our people of the Town.

Another purchase in 1994 was the ice rescue sled which was purchased with the \$3,000 donation which the Town had appropriated to the Rescue Squad. Possible purchases in 1995 are air bags and self-contained breathing apparatus (SCBA) for rescue purposes.

The 1994 February Fishing Derby was a big success with close to 200 people registering each day. The mild weather on Derby Weekend was enjoyable for everyone who attended.

A special "THANKS" to the Hillsboro Dispatch Center, for their integral roll in helping locate a young caller during an early morning emergency at his Washington weekend home. Due to the professionalism of the dispatching staff, they were able to determine the location of the residence so that a prompt response could occur by Rescue members, Police and Mutual Aid ambulance services, in a very life threatening situation. Situations like this are why the Washington Rescue Squad is looking forward to the new Enhanced 911 system which will be on line statewide in 1995.

As the year went on, more advanced medical treatment became available to us, with the paramedic intercept units from Concord Fire Department and the new unit from Valley Regional Hospital. Both units can be activated at our request and meet us enroute to the hospital. Also, this year D.H.A.R.T. (Dartmouth Hitchcock Aerial Response Team) helicopter service became available to us from Dartmouth-Hitchcock Medical Center. Within the Town, landing sites have been designated for safe landing and departures. This allows the service to save valuable time in life threatening situations.

As the year came to an end, all of us at the Washington Rescue were deeply saddened when we received the news that Kathy H. Hunt was resigning from her position as Captain and moving out of Town. Kathy was a wonderful leader and great inspiration to all of us. Kathy's warm cheer and charm will be greatly missed. She could

always find a way to bring a smile to everyone's face, in good times and in bad. We at the Washington Rescue Squad feel a great loss and would like to thank Kathy for all of her devotion and time that she put into the Squad and the Town. THANK YOU, Kathy!!

We also would like to thank all the Town's people for their support and donations that we have received throughout the year.

Sincerely,
Washington Rescue Squad

BOARD OF SELECTMEN

It has been a year of turmoil and transition which left the Town with all three current members having been appointed to fill vacancies through the next Town Meeting due to the resignation of the elected Selectmen.

Bruce Woodbury resigned on July 28th and Charlene Cobb was appointed to his seat. James Carmichael resigned on October 27th and William Crowley was appointed to his seat. Jeremy Langlely resigned on December 22nd and Bud Carlson was appointed to his seat. The appointed members received their baptism of fire over the past few months in preparing and reviewing the budget, Town Warrant and the Town Report. They could not have done the job without the full support of all the Town Office staff and the department and committee heads. Lynda Roy, Bookkeeper, deserves a special note of appreciation for being at the beck and call of the new Selectmen in providing pertinent data as well as a short course on municipal finance.

Closure of the landfill is the largest single expense the voters will be considering this year. Initial permit applications are in process, to be followed by engineering the closure including the preparation of plans and specifications and competitive bid packages. Estimates as to probable construction costs vary at this time in the absence of NHDES approved plans and specifications. Every effort will be made to engineer for the most economical solution to the closure project. It is anticipated that engineering will be completed this Summer, followed by the bidding process. The actual closure construction work would be completed in the Summer of 1996. A low interest loan is available from the State Revolving Fund administered by the Department of Environmental Services and the Selectmen seek voter approval to submit an early application so that funds can be set aside for Washington. There is also the possibility of our obtaining State grant monies set aside for this purposes. As a parallel action, the Town must select a new site for the Transfer Station during this coming year.

Results from the sealed bid auction of tax deed acquired property this past year was less than satisfactory. Of the 15 properties offered only 3 were conveyed for a net revenue of \$10,016. The long term advantage from these sales is that these properties are back on the tax roles. These auctions have become an annual affair and one is planned for later this year.

Settlement of a long drawn out court case on two tracts (both under 10 acres) of tax deeded property located in East Washington was achieved in December. The Town was reimbursed for \$16,241 in outstanding taxes, interest and costs and an additional \$11,376 for legal fees. A third tract, consisting of 74.5 acres, also acquired by tax deed from the same owner, is made subject of a special article in this year's Town Warrant. Due to the varied and complex legal options available to the Town on the disposition of this tract, Town Counsel will attend the Town Meeting so that voters can make an informed decision on the article.

Respectfully,

William J. Crowley, Chairman

Charlene F. Cobb

L. W. (Bud) Carlson

SHEDD FREE LIBRARY

This has been a fairly quiet year for the Library. A new smoke alarm was installed in June as the old one was found to be inadequate for the safety of the Library. One week later, the alarm went off for no apparent reason and introduced itself to the neighbors and the Fire Department. Thank you, everyone who responded, especially Jim Walsh who called in the alarm.

The Friends of the Library continue to work with the Library Trustees to try to bring the Library into compliance with the ADA. To this end, the Friends, with generous donations, have raised funds for any work that might eventually be done. The Trustees have continued to work with the State and the plan that was proposed last year. The State approved the proposed driveway permit but will not recommend it because of the road curve. The Trustees are trying to find an alternative but there are not many. Until the Library is fully accessible, people unable to get into the Library building are encouraged to call the Library and join the Outreach Program.

The Friends of the Library, led by Martha Hamill, have continued to enrich the Library and the Town with exhibits of local crafts people, collectors and other interesting programs. The Friends also ran a successful book sale in the summer and have volunteered their time to help out in the Library. Many thanks to all of you.

The Summer Reading Program this year had a mystery theme. Eleven children participated and enjoyed making mystery prints, identifying mystery smells and feeling strange things in the feely bag. Due to rain, the final scavenger hunt had to be canceled, but everyone enjoyed themselves just the same.

The Kindergarten continues to come to the Library on a regular basis. The Library collection is available to back up the school collection whenever it is needed. Several home schooled children use the Library on a regular basis. Even a few high school students use the Library!

Circulation continues to go up. This year the total circulation was 4,826 items, up from 4,294 last year. 56 people got new Library cards this year, so the Library now has 537 card holders. To keep the collection fresh and timely, 133 books were discarded and 228 books were added this year. With these subtractions and additions, the Library now owns 6,460 books. The Library also owns 101 audio recordings, 230 video tapes and 27 magazine subscriptions.

All that means that your Library is healthy and growing. Come, see for yourself. The Library is open Tuesdays 10 - 3 and Thursdays 1 - 3 and 5 - 8. In the summer, the Library is also open Saturday mornings 10 - 12.

Respectfully submitted,
Barbara E. Gaskell
Library Director

SULLIVAN COUNTY HOSPICE

Sullivan County Hospice is requesting \$250.00 from Washington. We are in our tenth year of operation and have never increased our request for funds from the Town of Washington.

Sullivan County Hospice serves patients and families facing a serious or terminal illness. Many families are now choosing to let loved ones die at home. This is a tremendous challenge which needs the support of many individuals. Our trained volunteers provide many services to these families - emotional support, respite and spiritual support.

There is never a fee for our services. To qualify, you must reside in Sullivan County and be facing a terminal illness. Referrals come from family members, doctors, nurses or a friend.

Our everyday operation is governed by a Board of Directors, all volunteers residing in Sullivan County.

We have ongoing bereavement and cancer support groups that meet several times a month. There is no limit to the amount of time patients can attend these groups. We will help as long as we are needed - weeks, months and even, in some cases, years.

Any questions can be directed to me at 543-1315. We hope you will continue to support our work with your financial contribution.

Respectfully submitted.
Annie Alcorn, Director

VILLAGE DISTRICT

The Highland Haven Village District of the Town of Washington was established by the Board of Selectmen and the District voters in August 1994 in accordance with the State of New Hampshire Revised Statutes Annotated (RSA's). By design, the District requested and received a limited charter which provides primarily for the improvement and maintenance of the common areas within the Highland Haven Subdivision, with the intent to hold or improve actual property values within the area.

The District is a body politic and has taxing authority within its established boundaries of the Town. The expenses attendant to the operation of the District are budgeted annually by the Board of Commissioners. Routines for approval of the budget at the annual District Meeting and, subsequently to the State of New Hampshire, are identical to those required to be followed by the Town of Washington.

A budget for 1994 was prepared, reviewed, and approved by the District voters and subsequently, by the State of New Hampshire, in the fall of 1994. The applicable tax rate was set by the Department of Revenue Administration and was included in the tax bills of the Town of Washington for December 1994 for the property owners within the District.

In December 1994, although hampered by the weather, some improvements were made to a few areas of Highland Haven Road, with more scheduled to be budgeted for, in 1995.

The District officers have established a very good working relationship with the Board of Selectmen, other Town officials and the Department of Revenue Administration, which we anticipate will continue into the future. Scheduled meetings of the District Commissioners are held the 2nd Tuesday of each month, with other meetings as necessary.

In early 1995, we commenced with the budget process, and after approval at the District meeting, will expend more funds for further improvements to Highland Haven Road. The annual District Meeting is scheduled for March 1995, but could take place as late as April. By law the meeting must be held between January 1st and May 1st of the year.

Respectfully submitted,
Highland Haven Board
of Commissioners

SCHEDULE OF TOWN PROPERTY

As of December 31, 1994

DESCRIPTION	ASSESSED VALUE (Land & Buildings)
Camp Morgan and Mill Pond Rec Areas & Buildings	\$ 837,460.00
Old Central School Building	120,300.00
Cemeteries	56,250.00
Common Lands & Buildings	74,490.00
Fire Department Lands & Buildings	145,300.00
Equipment	370,000.00
Highway Department Lands & Buildings	43,520.00
Equipment	271,000.00
Materials & Supplies	10,500.00
Recycle Center Equipment	88,897.00
Library, Land & Buildings	112,820.00
Furniture & Equipment	83,000.00
Police Department	31,200.00
Town Hall, Land & Buildings	245,000.00
Furniture & Equipment	38,000.00
New School Building (not assessed)	
Subtotal	\$ 2,527,737.00

Lands & Buildings acquired through Tax Collector's Deeds

TM 02.003	EW	Back Mtn. Rd.	65.00 AC	\$ 1,685.00
TM 07.011		New Rd.	100.00 AC	2,592.00
TM 10.005	AP	Old Marlow Rd.	146.00 AC	137,970.00
TM 10.042	LAE	U-19 Taylor Circle	1.33 AC	8,400.00
TM 10.048	LAE	U-14 Ashuelot Dr.	1.80 AC	8,680.00
TM 10.056	LAE	U-6 Old Marlow	1.65 AC	6,380.00
TM 12.194	RT31S	off Highland Lake	15.00 AC	14,180.00
TM 13.002	EW	E. Washington Rd.	74.50 AC	110,770.00
TM 13.024	EW	E. Washington Rd.	1.00 AC	67,800.00
TM 13.035	EW	E. Washington Rd.	5.50 AC	18,600.00
TM 14.013	LAE	L-65 Harrison Rd.	1.60 AC	20,810.00
TM 14.014	LAE	L-64 Harrison Rd.	1.30 AC	17,510.00
TM 14.054	LAE	U-20 Taylor Circle	1.60 AC	8,920.00
TM 14.079	LAE	Q-21 Stowell Rd.	1.95 AC	9,080.00
TM 14.087	LAE	Q-7A off Jefferson	0.76 AC	1,440.00
TM 14.123	LAE	J-16 Madison Dr.	0.72 AC	6,930.00
TM 14.238	LAE	E-10 Ashuelot Dr.	0.84 AC	18,360.00
TM 14.279	LAE	E-33 Lincoln Dr.	0.85 AC	9,100.00
TM 14.319	LAE	C-12 Jackson Dr.	0.90 AC	5,890.00
TM 14.326	LAE	C-2 Presidential Dr.	0.97 AC	8,950.00
TM 14.328	LAE	C-3 Presidential Dr.	0.97 AC	9,420.00
TM 14.328	LAE	C-4 Presidential Dr.	0.80 AC	9,510.00
TM 14.375	LAE	R-32 Tyler Dr.	1.29 AC	6,380.00
TM 14.392	LAE	R-15 Tyler Dr.	1.78 AC	6,680.00
TM 14.400	AP	Huntley Mtn. Rd.	106.00 AC	42,930.00
TM 14.503	AP	Ashuelot Acre Rd.	0.12 AC	5,350.00
TM 16.045	HH	Highland Haven Rd.	2.43 AC	10,530.00

TM	18.006	AP	Old Marlow Rd.	56.00 AC	52,920.00
TM	18.007	AP	off Russell Mill Pd. Rd.	55.00 AC	51,970.00
TM	18.034	AP	off Russell Mill Pd. Rd.	80.00 AC	75,600.00
TM	19.013	BP	Mt. Barden Pd. Rd.	6.40 AC	7,780.00
TM	23.031	EW	E. Washington Rd.	0.05 AC	1,320.00
TM	24.043	HLS	Valley Rd.	1.00 AC	5,610.00
Subtotal					\$ 770,047.00

All Other Property & Equipment					\$ 36,830.00
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TOTAL					\$ 3,334,614.00
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TOWN OF WASHINGTON

1994 VITAL STATISTICS

BIRTHS

March 9, 1994	BUTLER, CHRISTINA ROSE, born to Maurice A. Butler and Laurie Ann St. Laurence in Claremont, NH
May 13, 1994	PASIEKA, SARAH ANNE, born to John F. Pasieka and Nora L. Green in Concord, NH
September 20, 1994	CULLEN, BROCK RYAN, born to Roger H. Cullen and Cynthia J. Grund in New London, NH

DEATHS

January 6, 1994	DAYOTIS, ANTHONY, JR., 82 years, at Concord NH, cremated at Worcester, Ma.
January 25, 1994	CODMAN, EARL MENDELL, 75 years, at Concord, NH, buried in Antrim, NH.
February 1, 1994	SAWYER, ELIZABETH WARREN, 81 years, at Hillsboro, NH, buried in Maplewood Cemetery, Norwich, Connecticut.
March 14, 1994	MOORE, ALICE E., 77 years, at Lake Worth, Fl., buried at Center Cemetery, in Washington, NH.
May 7, 1994	CASH, JAMES HERSHEL, 64 years, at Lebanon, NH, buried in Center Cemetery, Washington, NH.
May 17, 1994	HUNT, HAROLD ERNEST, 77 years, at Washington, NH, buried in Center Cemetery, Washington, NH.
May 26, 1994	SPAULDING, ELLA C. NICHOLS, 100 years, at Wayne, NJ, buried in East Washington Cemetery, Washington, NH.
June 7, 1994	KOCH, MIRIAM PRIEST, 90 years, at Washington, NH, buried in Restland Memorial Park Cemetery, Hanover NJ.
June 16, 1994	DALPHOND, CHARLES EVERETT, 72 years, at Concord, NH, buried in Center Cemetery, Washington NH.

July 9, 1994	HOLDSWORTH, CLARENCE, 98 years, at Peterborough, NH, Granite State Crematory, Concord, NH.
August 13, 1994	SMITH, RUTH MARIE, 67 years, at Washington, NH, Buried in East Washington Cemetery, Washington NH.
August 28, 1994	REMES, JOHN THOMAS, 93 years, at Veterans Home in Tilton, NH.
September 28, 1994	CILLEY, EARL B., 82 years, at Unity, NH, buried in Center Cemetery, Washington NH.
October 3, 1994	KOPRESKI, MICHAEL 65 years, at Rochester, NH, Southern NH Crematory, Derry NH.
October 10, 1994	MEEHAN, JOHN MICHAEL III, 88 years, at Sudbury, Ma., buried in Center Cemetery, Washington, NH.
October 31, 1994	PECTO, EDWARD A., 78 years, at Keene, NH, buried in St. Joseph Cemetery, Keene, NH.
December 11, 1994	BABB, WENONAH ROYCE, 88 years, at Newport, NH, buried in Mill Village Cemetery, Goshen, NH.

MARRIAGES

April 1, 1994	MICHAEL W. GRANBERG and NANCY L. MITCHELL, in Washington, NH.
May 11, 1994	VOLKER A. WYRENBECK and LAURIE E. (BARTLETT) FISH in Hillsboro, NH.
May 21, 1994	BRIAN L. DEARBORN and SUSAN H. (LEVESQUE) GETCHELL in Washington, NH.
October 1, 1994	EARL GOODSPEED and EVELYN M. (FRENCH) YOUNCE in Sunapee, NH.
October 1, 1994	TIMOTHY D. LANG and MARLENE MARIE MASON in Washington, NH.
October 11, 1994	GEORGE EDWARD HANNEMAN AND TONI MARIE ROBINSON in Hillsboro, NH.

WASHINGTON TOWN MEETING
MARCH 8, 1994

The meeting was opened at 9:00 a.m. by Moderator, G. Michael Otterson. The polls were open from 10:00 a.m. to 7 p.m. Robert Crane II, Assistant Moderator; Janice Philbrick, Clerk; Lorraine Fraser, Recording Secretary; Marcia Goodspeed and Jeannette Walsh as Ballot Clerks. The voting took place at Camp Morgan Lodge in Washington, N.H. with 196 votes cast.

The Moderator stated he would only accept speaking through the Moderator, one speaker at a time; and as in the past, would not entertain the reconsideration of an article past. There would be a limit of two Amendments allowed on the floor at one time.

ARTICLE 1: The following officials of the Town of Washington were chosen by nonpartisan ballot:

MODERATOR, for 2 years:		
	G. Michael Otterson	188 votes
SELECTMAN, for 3 years		
	Lindsay Collins (write in)	7 votes
	James A Carmichael	151 votes
	and was declared elected.	
SELECTMAN, for 2 years		
	John Calendar	70 votes
	Jeremy Langley	120 votes
	and was declared elected.	
TOWN CLERK, for 2 years		
	Joan M. Boyd	42 votes
	Lorraine Fraser	140 votes
	and was declared elected.	
TAX COLLECTOR, for 3 years		
	Janice F. Philbrick	182 votes
TOWN TREASURER, for 1 year		
	Kathleen Iadonisi	190 votes
FIRE CHIEF, for 1 year		
	Robert J. Wright	158 votes
ROAD AGENT, for 1 year		
	Kenneth Fletcher	6 votes
	Dave Hunt	173 votes
	and was declared elected.	
BOARD OF ASSESSORS, for 3 years		
	Kathleen Hunt	178 votes
PARKS AND RECREATION COMMISSION,		
for 3 years	Kathleen Hunt	178 votes
PLANNING BOARD, for 3 years		
	Thomas E. Talpey	171 votes

PLANNING BOARD, for 2 years		
Lindsay Collins		179 votes
CEMETERY TRUSTEE, for 3 years		
Ethel N. Crane		185 votes
LIBRARY TRUSTEE, for 3 years		
Barbara J. Fields		183 votes
TRUSTEE OF THE TRUST FUNDS,		
for 3 years	Arline R. France	184 votes
SUPERVISOR OF THE CHECK LIST,		
for 6 years	Natalie H. Jurson	169 votes

There were numerous write-in votes, those receiving less than 3 were not printed.

REFERENDUM ITEMS:

Are you in favor of the adoption of Amendment No. 94-1 as proposed by the Planning Board for the Town of Washington Land Use Ordinance as follows?

"1. Amendment No. 94-1: Section II Definitions: E. MOBILE HOME OR RECREATIONAL VEHICLE shall mean a vehicle which is (a) built on a single chassis; (b) 400 square feet or less when measured at the largest horizontal projection; (c) designed to be self propelled or permanently tow-able by an automobile or light duty truck; and (d) designed primarily not for use as a permanent dwelling but as temporary living quarters for recreational camping, travel or seasonal use."

VOTE	YES: 139	NO: 53
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Are you in favor of the adoption of Amendment No. 94-2 as proposed by the Planning Board for the Town of Washington Land Use Ordinance as follows?

"2. Amendment No. 94-2: Section VI Enforcement: 4. Small detached buildings or sheds of fifty (50) square feet or less shall not require building permits; however, they shall meet all other requirements of the ordinance."

VOTE	YES: 154	NO: 38
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Rufford Harrison moved, "to dispense with the reading of the Warrant." Charlie Fields seconded the motion.

VOICE VOTE, motion CARRIED.

ARTICLE 2: Lindsay Collins moved "to hear reports of any and all officers, committees and agents of the Town and to take any action relation thereto." Bruce Woodbury seconded the motion. The following corrections were noted:

- Pg. 2: Under Cemetery Trustees, Ronals Roy should be Ronald Roy.
- Pg. 3: Sharon Dietrich should be included as an alternate member of the Board of Adjustment.
- Pg. 8: The dollar amount in parenthesis on Article 14 should be written as "(31,167.00)".

Pg. 106: Barbara Torrey-Garvin should be spelled "Barbara Torrey-Garvin".

Pg. 85: Elderly Exemption count bottom line should be \$195,000 not \$1,195,000.

VOICE VOTE, motion CARRIED.

ARTICLE 3: Lindsay Collins moved "to see if the Town will vote to raise and appropriate the sum of One Hundred Seventy Six Thousand Six Hundred Forty Five Dollars (\$176,645.00) to defray the costs of General Government for the ensuing year." Mr. Woodbury seconded.

Executive	\$41,282.00
Election, Registration & Vital Statistics	10,537.00
Financial Administration	48,355.00
Legal Expenses	15,000.00
Insurance	45,808.00
General Government Buildings	11,727.00
Planning & Zoning	3,936.00

Lindsay Collins explained that in some instances, a Warrant Article could apply to one or several line items on the Budget. Lindsay Collins stated that the State Legislature has re-written RSA 33 under the Municipal Budget Act; all Towns and School Districts are now required to hold a "Budget Hearing" some time before Town Meeting. Additional Warrant Article can not be included in the Warrant after this Hearing. He explained that non-lapsing means if the money is not spent this year, it may be spent within five years, the expiration date should appear in the article.

VOICE VOTE, motion CARRIED.

ARTICLE 4: Robert Crane II moved "to see if the Town will vote to raise and appropriate the sum of Ten Thousand Two Hundred Dollars (\$10,200) for the care and maintenance of the cemeteries for the ensuing year." Bruce Woodbury seconded.

Care and Maintenance	\$8,000.00
Stone wall repair, Old Cemetery	2,200.00

VOICE VOTE, motion CARRIED.

ARTICLE 5: Selectman Collins moved "to see if the Town will vote to establish an Expendable General Fund Trust Fund under the provisions of RSA Chapter 31:19-a for the purpose of establishing a Health Insurance Reimbursement Account, to raise and appropriate the sum of Seven Thousand Five Hundred Dollars (\$7,500.00) to be placed in this fund, and to designate the Selectmen as agents to expend." Bruce Woodbury seconded.

Mr. Collins stated the Town employees insurance plan has changed to a \$300.00 deductible where the employees will pay for the initial \$100.00, and the money in this account will cover the remaining \$200.00. Mr. Collins explained

this will reduce the premiums by 15%. Surplus funds in this account can be used for savings on Health Insurance costs.

VOICE VOTE, motion CARRIED.

ARTICLE 6: Selectman Woodbury moved "to see if the Town will vote to raise and appropriate the sum of Forty One Thousand Seven Hundred Eighty Three Dollars (\$41,783.00) for the operation of the Police Department for the ensuing year." Mr. Collins seconded.

Salary, Chief	\$23,000.00
Salary, Officers	7,660.00
FICA/Medicare	586.00
Health Insurance	5,600.00
Retirement	762.00
Animal Control	375.00
Clerical Supplies	400.00
Cruiser Maintenance	1,000.00
Dues	50.00
Equipment	600.00
Telephone Expense	1,500.00
Uniforms	250.00

Mr. Woodbury stated that animal control should be budgeted for in next years budget because of the increase in these types of calls mostly due to the current rabies dilemma. Mr. Collins stated that if a part time Chief is hired, the budget will be reduced significantly. However, if additional on call officers are needed, they must be paid for one out of every three hours on call thereby increasing the budget. Robert Crane moved to amend the Article to read as follows: "to raise and appropriate the sum of Thirty Seven Thousand Dollars (\$37,000.00) for the operation of the Police Department for the ensuing year." Jeanette Crane seconded.

VOICE VOTE, on Robert Crane's motion to amended, CARRIED.

VOICE VOTE, on motion as amended, CARRIED.

ARTICLE 7: Fire Chief Robert Wright moved "to see if the Town will vote to raise and appropriate the sum of Thirty Four Thousand One Hundred Seventy Five Dollars (\$34,175.00) for the operation of the Fire Department for the ensuing year." Kenneth Fletcher seconded.

Administration	\$1,800.00
Air Bottles and Extinguisher	3,000.00
Electricity	1,800.00
Heat	2,300.00
Equipment	8,925.00
Insurance	4,800.00
Maintenance	800.00
Performance Pay	250.00
Supplies	2,400.00
Telephone	1,000.00

Training	4,000.00
Vehicle Maintenance	1,500.00
NFPA Physical	1,600.00

Fire Chief Wright gave a breakdown of his budget stating it is \$3,000.00 less than last year's. Discussion followed on what should be included in his budget. Joe Fournier questioned why fuel and the long term note for the fire truck was not included. Moderator Otterson stated the fuel budget has been put in a separate Article for the last two years and long term notes have always required a Special Article. Mr. Woodbury stated the Selectmen review each budget; contrary to what Mr. Wright says, "his budget is up from last year's and therefore the Selectmen do not recommend this appropriation."

Mr. Wright stressed the importance of fire training and discussed his initiating a \$2.00 per hour training incentive.

Mr. Wright stated the physicals for the Fire Department reduces the Town's liability. Robert Crane stated the physicals lay the ground work for insurance companies to get off the hook and physicals should not be done until the State mandates them.

VOICE VOTE, motion CARRIED.

ARTICLE 8: Selectman Woodbury moved "to see if the Town will vote to raise and appropriate the sum of Eleven Hundred Dollars (\$1,100.00) for Emergency Management for the ensuing year." Mr. Collins seconded.

Civil Defense	\$ 100.00
Forest Fire Control	1,000.00

VOICE VOTE, motion CARRIED.

ARTICLE 9: Selectman Collins moved "to see if the Town will vote to raise and appropriate the sum of Ten Thousand Five Hundred Twenty Dollars (\$10,520.00) for Emergency Communications for the ensuing year." Mr. Woodbury seconded.

Dispatch	\$4,700.00
Electricity	120.00
Improve or Replace Equipment	2,350.00
Radio and Pager Repairs	2,200.00
Telephone Lines	1,150.00

Mr. Collins stated there will be an unavoidable 45% increase in the Emergency Dispatch Contract Agreement the Town has with Hillsboro for the next two years.

VOICE VOTE, motion CARRIED.

ARTICLE 10: Selectman Woodbury moved " to see if the Town will vote to raise and appropriate the sum of Fourteen Thousand (\$14,000.00) for motor fuel to service the Fire, Highway, Police, Rescue and Sanitation Departments." Mr. Collins seconded.

VOICE VOTE, motion CARRIED.

ARTICLE 11: Road Agent Dave Hunt moved "to see if the Town will vote to raise and appropriate the sum of Two Hundred Thirty Six Thousand Six Hundred Six Dollars (\$236,606.00) for the operation of the Highway Department for the ensuing year." Phil Barker seconded.

Salary, Road Agent	\$26,291.00
Salaries	61,401.00
Overtime	11,030.00
FICA/Medicare	8,199.00
Compensation Pay	6,051.00
Clerical	2,400.00
Health Insurance	20,338.00
Dues	50.00
Electricity	1,300.00
General Road Improvements	13,996.00
Heating Fuel	2,300.00
Leases and Rentals	8,700.00
Miscellaneous	900.00
Parts and Supplies	32,000.00
Road Maintenance Materials	36,000.00
Safety Materials	500.00
Street Lighting	1,350.00
Telephone	800.00
Uniforms	3,000.00

Mr. Hunt detailed his budget stating that road care materials have gone up; so far the Town has spent \$8,000.00 more than last year on plowing and sanding. Hunt will develop a summer and winter budget for ease of accountability. Hunt explained that on Special Warrant Articles some labor is charged to the project funds, however, his general budget includes payroll.

VOICE VOTE, motion CARRIED.

ARTICLE 12: Dave Hunt moved "see if the Town will vote to raise and appropriate the sum of Forty Six Thousand One Hundred Sixteen Dollars (\$46,116.00) for the operation of the Solid Waste Recycling Center for the ensuing year." Robert Crane II seconded.

Salaries	\$14,820.00
FICA/Medicare	1,135.00
Health Insurance	5,561.00
Dues	100.00
Electricity	400.00
Leases	2,250.00
Marlow Trash Removal	1,500.00
Miscellaneous	500.00
Telephone	225.00
Tipping Fees	18,500.00
Training	125.00
Vehicle Maintenance	1,000.00

Mr. Hunt detailed the budget. Discussion followed on whether it was feasible to place a bin for returnables at the Transfer Station. Larry Gaskell stated there is not a place close by to return the out of state bottles and cans.

VOICE VOTE, motion CARRIED.

ARTICLE 13: Selectmen Collins moved "to see if the Town will vote to raise and appropriate the sum of Fourteen Thousand One Hundred Forty Five Dollars (\$14,145.00) for Health and Welfare for the ensuing year." Woodbury seconded.

Health Administration	\$ 929.00
FICA/Medicare	71.00
Health Departmental Expenses	500.00
Community Youth Advocates	250.00
Lake Sunapee Home Health	2,098.00
Marlow Rescue Squad	100.00
Sullivan County Hospice	250.00
Washington Rescue Squad	3,000.00
General Welfare	5,800.00
Welfare Administration	800.00
FICA/Medicare	62.00
Dues	35.00
Departmental Expenses	250.00

Bruce Woodbury detailed the combined budget of Health and Welfare. Mr. Garvin expressed the need for accountability of donations. Kathy Hunt clarified that as of last year Rescue is part of the Fire Department. Moderator Otterson requested suggestions for accountability of donations. Bill Lofgren stated "I don't feel there is a need for accountability of donations." Julia Dunton stated they could be more specific in their reports in the future by showing them as donations, not line items.

VOICE VOTE, motion CARRIED.

Ed Thayer moved to take up Article 23 at this time. Bob Wright seconded.

VOICE VOTE, motion CARRIED.

ARTICLE 23: Ed Thayer moved "to see if the Town will vote to raise and appropriate the sum of Seventeen Thousand Five Hundred Dollars (\$17,500) to implement an Enhanced 911 emergency call system to include services to prepare a street numbering system, to add street numbers to the Tax Maps, to prepare a dispatch map, to prepare a dispatch map booklet, and to purchase and install street name signs. This is a special, non-lapsing Article and is recommended by the Selectmen. This appropriation will lapse on December 31, 1998." Fire Chief Wright seconded.

Ed Thayer of the Enhanced 911 Committee explained that more information will be available on the computer screen of the dispatch operator with E911 as opposed to a 911 system - exact street address, lot number and names, which would help in situations where an individual could not speak. Mr. Pasieka stated

the street naming and lot numbering system would help with the confusion on street names and be helpful for visitors who are staying in Town but do not know the address they are at. Mr. Fields stated we are currently updating our Tax Maps, and we can do the job ourselves. Mr. Tweedy stated the Tax Maps are general so there will be errors. Ed Thayer introduced Pam Shores of Cartographic Associates, the company that could be setting up this system, who explained the system and stated "if it saves one life, it is worth it."

VOICE VOTE, motion CARRIED.

Fire chief Wright handed out booklets on Rescue and Safety.

ARTICLE 14: Mr. Woodbury moved "to see if the Town will vote to raise and appropriate the sum of Thirty One Thousand One Hundred Sixty Seven Dollars (\$31,167.00) for the operation of the Parks and Recreation Commission and for Patriotic Purposes for the ensuing year." Mr. Carmichael seconded.

Regular Maintenance - Water Tests	\$ 100.00
Regular Maintenance - Band Stand	200.00
Regular Maintenance - Electricity	150.00
Regular Maintenance - Miscellaneous	1,000.00
Regular Maintenance - Lawn Care	7,000.00
Summer Program - Payroll	7,820.00
Summer Program - FICA/Medicare	598.00
Summer Program - Materials	500.00
Summer Program - Recreation Equipment	150.00
Caretaker - Payroll	2,600.00
Caretaker - FICA/Medicare	199.00
Telephone	450.00
Electricity	1,500.00
Heat	1,500.00
Septic Maintenance	100.00
Docks	250.00
Alarm System Maintenance	500.00
Cottage Repairs	3,500.00
Fire Extinguisher	100.00
Grade and Seed	100.00
Miscellaneous	200.00
Furniture	900.00
Special Events	1,000.00
Special Events - Supplies	100.00
Advertisements	300.00
Kitchen Update	100.00
Patriotic Purposes	250.00

Lynn Cook explained renovations for the Bath House are included in this budget. The counselors have been brought up to minimum wage. Vivian Clark stated use of the cabin a few weeks before and after the season for free is inappro-

priate. Kathy Hunt stated this will not happen in the future. Lynn stated that the same income from renting Camp Morgan is anticipated this year.

VOICE VOTE, motion CARRIED.

ARTICLE 15: Mr. Woodbury moved "to see if the Town will vote to raise and appropriate the sum of Thirteen Thousand dollars (\$13,000) for the operation of the Shedd Free Library for the ensuing year." Collins seconded.

Librarians Salary	\$ 6,038.00
FICA/Medicare	512.00
Transfer to Trustees	6,450.00

VOICE VOTE, motion CARRIED.

Mr. Woodbury moved to table ARTICLE 16 until after ARTICLE 31 is addressed.

VOICE VOTE, motion CARRIED.

ARTICLE 16: Bruce Woodbury moved "to see if the Town will vote to raise and appropriate the sum of One Hundred Three Thousand Five Hundred Thirty Nine Dollars (\$103,539.00) for Debt Service for the ensuing year." Jim Carmichael seconded.

VOICE VOTE, motion CARRIED.

ARTICLE 17: Dave Hunt moved "to see if the Town will vote to raise and appropriate the sum of Two Thousand Eight Hundred Dollars (\$2,800.00) for the purpose of providing the Highway Department employees membership in the State of New Hampshire Retirement System. The Selectmen recommend this appropriation."

Mr. Hunt stated Highway Department employees would remove 5% from their gross pay and the Town would contribute 2.65% of that amount. Mr. Fournier moved to dismiss. Richard Cilley seconded. Bill Lofgren stated "we should have had this years ago." Mr. Hunt stated most other Towns have some sort of retirement system. Mr. Woodbury stated once we join we are in it for the long haul.

VOICE VOTE, on Mr. Fournier's motion to dismiss, FAILED

VOICE VOTE, original motion, CARRIED

Mr. Woodbury moved to take up Article 31 at this time.

VOICE VOTE, motion CARRIED.

ARTICLE 31: "To see if the Town will vote to raise and appropriate the sum of One Hundred Thirty Eight Thousand Six Hundred Thirty Seven Dollars (\$138,637.00) for the construction of a stairwell with chair lift, handicapped accessible rest rooms, and handicapped entrance on the Town Hall and to widen doorways in compliance with the American Disability Act; to install an automatic, self-contained, pressurized sprinkler system; to authorize the issuance of not more than Ninety Eight Thousand Six Hundred Thirty Seven Dollars (\$98,637.00) of bonds or notes in accordance with the provisions of the Municipal Finance Act (NH RSA Chapter 33) and to authorize the Selectmen to issue and negotiate such bonds or

notes and to determine the rate of interest thereon; with the balance of Forty Thousand Dollars (\$40,000.00) to be raised by general taxation.”

Mr. Woodbury moved to amend Article 31 to read as follows: “to see if the Town will vote to raise and appropriate the sum of One Hundred Twenty Three Thousand Six Hundred Sixty Seven Dollars (\$123,667.00) for the construction of a stairwell with the capability of installing an A.D.A. lift to the second floor, A.D.A. accessible entrance, rest room and doorways to the Town Hall in compliance with A.D.A. and a pressurized sprinkler system for the entire building.” Mr. Collins seconded.

VOICE VOTE, on Mr. Woodbury’s motion as amended, CARRIED.

Mr. Woodbury stated the Town has been notified of our Americans with Disability Act non-compliance. Architect Christopher Carley of Russell Clark Associates explained the architectural plans, which he stated involve as little change to the original building as possible. Mr. Nagy moved to dismiss, Natalie Jurson seconded. Philip Barker stated to abandon this building would be in gross error. Mr. Jager stated the plan should not be totally disregarded and stated “What I hope to see next year is a similar plan which does not address the second floor.” Mr. Carley stated such a plan is feasible.

PAPER BALLOT VOTE, on Mr. Nagy’s motion to dismiss:

Total votes cast	102;	YES 59	NO 43.
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VOICE VOTE, on original motion as amended FAILED

ARTICLE 18: Dave Hunt moved to “see if the Town will vote to appropriate the Block Grant Highway Funds estimated to be Thirty Two Thousand Seventy Four Dollars and Sixty Eight Cents (\$32, 074.68) anticipated during 1994 for use of the Highway Department for construction or reconstruction projects in addition to the regular maintenance budget.” Selectman Collins seconded.

Mr. Hunt explained where funds from block grant would be spent: \$10,000 on Washington Drive, Lempster Mountain Road, East Washington Road and Faxon Hill Road. Jim Walsh moved to amend the article to insert the following: “Accepting the Block Grant funds and using them to pay for routine road maintenance and not expending them in addition to the regular highway budget.” Barbara Fields seconded.

VOICE VOTE, on Mr. Walsh’s motion to amend FAILED

VOICE VOTE, on original motion as amended CARRIED

ARTICLE 19: Dave Hunt moved “to see if the Town will vote to raise and appropriate the sum of Seven Thousand Nine Hundred Twenty Five Dollars and Thirty Two Cents (\$7,925.32) for the use of the Highway Department in addition to the regular maintenance budget for the purpose of improvements to the following Town roads: East Washington Road, Washington Drive, Faxon Hill Road, Lempster Mountain Road.” Phil Barker seconded.

VOICE VOTE, motion CARRIED

ARTICLE 20: Selectman Woodbury moved “to see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5000.00) for the purpose of

maintenance of and improvements to Class VI roads for fire control access and recreational use.” Collins seconded.

Mr. Eccard stated he recommends this but suggested that the Selectmen and the Forest Warden get together on this. Mr. Collins pointed out that public funds cannot be expended on private roads. In addition, the Board discussed with the Snow Riders Association the possibility of matching funds from the Trails Bureau. Robert Crane moved to dismiss. Jeannette Crane seconded.

PAPER BALLOT VOTE, on Mr. Crane’s motion to dismiss:

Total Votes cast: 88 YES 39 NO 49.

VOICE VOTE on original motion, CARRIED

ARTICLE 21: Selectman Collins moved “to see if the Town will vote to raise and appropriate the sum of Twenty Eight Thousand Dollars (\$28,000) for the reconstruction of the intersection of Water Street, Half Moon Pond Road, and Mill Streets. This is a Special, Non-lapsing article. This appropriation will lapse on December 31, 1998.” Mr. Woodbury seconded.

Mr. Hunt explained what materials are needed. Robert Crane stated “with the money already allowed in the Highway Department’s budget, I am sure the corner can be repaired.” Joe Fournier stated “This comes up every year, let’s do it and get it over with.” Robert Crane stated, “Joe, you were against every other article.” Bill Lofgren moved “to amend the amount to read \$12,000.00.” Mr. Langley seconded.

VOICE VOTE, on Mr. Lofgren’s motion to amend, CARRIED

VOICE VOTE, on original motion as amended, CARRIED

ARTICLE 22: Dave Hunt moved “to see if the Town will vote to raise and appropriate the sum of Five Thousand Four Hundred Seventy Five Dollars (\$5,475.00) for the purchase of Highway Department equipment, to include a replacement dump body.” Robert Crane II seconded.

Mr. Hunt explained the dump body is dilapidated underneath and worries about the rear hinges and sub-frame which have been welded and re-welded.

VOICE VOTE, motion CARRIED.

ARTICLE 24: Mr. Woodbury moved “to see if the Town will vote to raise and appropriate the sum of Four Thousand Dollars for relocation of and repairs to the Center Fire Station furnace.” Mr. Carmichael seconded.

Mr. Woodbury explained there is no duct work for the heating system. The furnace is huge and has the wrong size duct work connected to it.

VOICE VOTE, motion CARRIED.

ARTICLE 25: Mr. Woodbury moved “to see if the Town will vote to raise and appropriate the sum of Five Hundred Dollars (\$500.00) for the Old Home Day Committee. This is a Special, Non-lapsing article. This article will lapse on December 31, 1998.” Mr. Collins seconded.

VOICE VOTE, motion CARRIED.

ARTICLE 26: Mr. Collins moved "to see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA Chapter 35 for the purpose of establishing a Landfill Closure Capital Reserve, to raise and appropriate the sum of Ten Thousand Seven Hundred Eighty Seven Dollars (\$10,787.00) to be placed in this fund, to authorize the use/transfer of the December 31, 1993 fund balance in that amount for this purpose, and to designate the Selectmen as agents to expend." Mr. Woodbury seconded.

Collins states several years ago surplus funds were lapsed into general funds, the intention is to take these funds and place into this Capital Reserve Fund. John Callender stated "it does not cost us anything to vote yes on this."

VOICE VOTE, motion CARRIED.

ARTICLE 27: DISMISSED.

ARTICLE 28: Mr. Collins moved "to see if the Town will vote to raise and appropriate the sum of Twenty Three Thousand Dollars (\$23,000.00) for the purchase of a computer system and municipal government software packages. This is a Special Non-lapsing article. This appropriation will lapse on December 31, 1998." Mr. Woodbury seconded.

Alan Treadwell spoke about Business Data Solutions who he is working with in Hillsboro. He explained our old system is a dinosaur and it is time to invest in a new system. The Town will get a credit for trading in the old system. Mr. Collins stated there is compatible assessing software which we would have to buy in addition to the software included with the proposal.

VOICE VOTE, motion CARRIED.

ARTICLE 29: DISMISSED.

ARTICLE 30: Mr. Woodbury moved "to see if the Town will vote to raise and appropriate the sum of Eight Thousand Dollars (\$8,000.00) for the purpose of replacing the Town Hall boiler and fuel tank." Mr. Collins seconded.

Mr. Woodbury stated he felt confident with Best Heating. Mr. Tweedy asked whether we should just get the \$10,000 boiler that went with the ADA proposal, should we decide to go with a proposal in the future for ADA. Woodbury stated he does not think it is possible.

VOICE VOTE, motion CARRIED.

ARTICLE 32: Robert Crane II moved "to see if the Town will vote to raise and appropriate the sum of One Thousand Two Hundred Dollars (\$1,200.00) for repairs and improvements to the Town Hall." Mr. Carmichael seconded.

VOICE VOTE, motion CARRIED.

ARTICLE 33: Robert Crane II moved "shall the Town accept the provisions of RSA 202-A:4-c providing that any Town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the Public Library Trustees to apply for, accept and expend, without further action by the

Town meeting, money from a state, federal or other governmental unit or a private source which becomes available during the fiscal year?" Mr. Woodbury seconded.

VOICE VOTE, motion CARRIED.

ARTICLE 34: Mr. Carmichael moved "shall the Town accept the provision of RSA 33:7 providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the Selectmen to issue tax anticipation notes?" Mr. Collins seconded.

VOICE VOTE, motion CARRIED.

ARTICLE 35: Robert Crane II moved "to see if the Town will vote to authorize the Selectmen to convey any or all real estate acquired by Town Tax Collector's Deed that is no greater than 10 acres in size. Such conveyance shall be by deed following a public auction, or the property may be sold by advertised sealed bids, or may be otherwise disposed of as justice may require pursuant to RSA 80:80. This authorization in accordance with 80:80 IV shall remain in effect indefinitely, until rescinded by a vote of the town meeting." Philip Barker seconded.

Vivian Clark asked if the balance of the money from surplus of the sale of tax acquired property is returned to the owner. Mr. Woodbury stated nothing is in Statute yet. Vivian moved to dismiss, seconded by Natalie Jurson. Langley asked if dismissing this article prevents us from selling by tax deed. Collins stated "absolutely." Mr. Woodbury stated as of this moment, the Town can only dispose of properties 10 acres or less. Collins stated "this is the same article passed for the last three years." Julia Dunton moved to amend by omitting the last sentence.

VOICE VOTE, on Mrs. Clark's motion to dismiss FAILED.

VOICE VOTE, on Julia Dunton's motion to amend CARRIED.

VOICE VOTE, on original motion as amended CARRIED.

ARTICLE 36: Mr. Collins moved "to see if the Town will vote to authorize the Selectmen to dispose of surplus Town property (other than real estate)." Mr. Woodbury seconded.

VOICE VOTE, motion CARRIED.

ARTICLE 37: DISMISSED.

ARTICLE 38: Lindsay Collins moved "to transact any other business that may legally come before this meeting." Bruce Woodbury seconded.

Moderator Otterson thanked Jeremy Langley for setting up the P.A. system.

Mr. Jager moved "that the Selectmen in conjunction with a small citizen committee, bring in next year both a one story and a two story plan for ADA accessibility for the Town Hall, with cost estimates for each." Tweedy moved to amend as follows: "and to study and consider all other options for location of Town Offices." Seconded by Mr. Harrison.

Friendly VOICE VOTE, original motion CARRIED.

Voice vote on M. Tweedy's motion to amend CARRIED.

Mr. Gaskell stated "I think we should give Lindsay Collins a round of applause." Mr. Collins acknowledged.

Mr. Eccard asked that the non-smoking signs be removed. Moderator Otterson obliged.

Mr. Collins moved to adjourn. Mr. Woodbury seconded.

VOICE VOTE, motion CARRIED.

Meeting adjourned at 8:27 p.m.

Respectfully submitted,

Lorraine Fraser, Town Clerk

A True Copy - Attest: Lorraine Fraser, Town Clerk

~ NOTES ~

~ NOTES ~

as part of their recommendations.

Although no one knew exactly how much an alarm system would be, it was agreed that it was minimal compared to the budget, and the School Board believed money would be found for the installation of such.

Robert Crane asked what the situation was with the money held over last year for the paving of the parking lot and also what was the story with the septic system.

Mr. Treadwell stated that the parking lot money was continuing to be held until the failed septic system could be resolved. Mr. Treadwell stated that the leach field failed with broken pipes due to insufficient coverage. He continued to explain that the architect had assured them that the system would support parking if there was at least 12 inches of coverage, yet when a recent test hole was dug, only 8 inches were found. Mr. Treadwell stated that the Board was working to prove the mistake of those who laid the coverage and those who designed the system.

Mr. Crane believed the system was frozen due to the plowing of snow, and thought the snow was needed to help insulate the system. Mr. Treadwell stated that the system was a pressurized pumping system and not a chambered system as Mr. Crane was suggesting and that regardless of which type of system it was, the fact remained that the architect had assured them that the system could be used with parking on top of it.

Mr. Treadwell told the District that the septic was not the only problem the Board was dealing with at this time. Other problems included the heating and ventilation system, a leaky roof and loss of water pressure. The Board was meeting with Baybutt and the architect every two weeks until the problems were resolved. Mr. Treadwell stated the problems pointed toward poor workmanship by the contractors, and that the Board was willing to go toward legal actions if satisfactory results were not resolved.

Robert Wright moved, "to amend the motion by cutting it by \$21,194.00." Kitty West 2nd the motion.

There continued to be discussion as to the number of children expected to be enrolled over the next few years and the expense of a 3rd full-time teacher. The Board pointed out, their projections were based on a recent census.

PAPER BALLOT: total cast 75. Yes 30, No 45, motion defeated.

Natalie Jurson asked who else, besides the school, was using the Multipurpose Room. Mr. Lawrence answered that the Washington Youth Association used it on Fridays, the Hillisboro Youth Association used it during the week for basketball practice, the Fire Department and Rescue Squad used it for volley ball, and additional people were using it for circus act practices.

ARTICLE 5: To transact any other business that may legally come before said meeting.

Natalie Jurson inquired to blue marks on the Multipurpose Room's wall, and was answered they were washable markings made by the gym teacher.

Kevin Lawrence asked for a few volunteers to stay after the adjournment, to help fold up chairs and tables and transport them to Camp Morgan lodge.

Ferenc Nagy moved to adjourn. Allan Treadwell 2nd the motion.

VOICE VOTE, meeting adjourned 4:30 p.m.

Respectfully submitted,

Vicki L. Crane
School District Clerk

A True Copy, Attest:

Vicki L. Crane
School District Clerk

Mr. Lawrence stated that yes indeed this was an error. Mr. Rhoades resigned as school board member in January 1994, Mr. Leizure resigned as school board member in January 1993, and Mrs. Borey resigned as custodian and cook in November 1993. Mr. Lawrence also pointed out that Donna Ashley took over Mrs. Borey's position and recently resigned in February 1994.

VOICE VOTE: Motion carried, with corrections noted.

ARTICLE 4: Allan Treadwell moved, "the District raise and appropriate \$688,118.00 for the support of schools, the payments of salaries of School District officials and agents, and for the payment of statutory obligation of the School District." Ferenc Nagy 2nd the motion.

Mr. Treadwell stated that this was "the biggy" article and wanted to explain the following increases:

- 1: Bus transportation. There was an increase in mileage above the limit set in the transportation contract. The School Board rode the route and cut some of the mileage but not enough to bring it below the contract's limit. The result being an extra \$1.25 per mile per day, for a total of \$4,950.00 additional cost to the bus transportation budget.
- 2: School Maintenance, the increase involved:
 - a) Additional snow plowing due to the heavy snow fall this winter.
 - b) Propane. There was almost a doubling in usage, compared to the architect's original estimations. The Board is working diligently to get answers from the architect as to why the estimates were so far off, but all things aside, the cost is actual.
- 3: Special Education Coordinator. The SAU recently hired a special education coordinator, in which Washington pays a percentage, based on the number of children we have needing special education.
- 4: Additional full time teacher. The Board recognized the increase in enrollment expected this fall and thought to combine kindergarten and entry level as a full time position.
- 5: Teachers and Aide's raises. The Board proposes a 4 percent wage increase for the teachers and a 2 percent increase for the aides. Mr. Treadwell pointed out that there has been no raises for the past 3 years.

A handout was made available to the District which showed the actual number of students enrolled in 1993/1994 along with a projection for the next 3 years and how the students would be broken up into the three classrooms. There was discussion on how to read the handout and questions as to the difference between entry and first grade. Marcia Goodspeed wanted to know the salaries proposed and whether or not insurance coverage was 100 percent.

Mr. Lawrence stated that the salaries were proposed at: 1st & 2nd grade teacher \$37,071, Kindergarten/Entry teacher \$24,000, 3rd through 5th grade teacher \$27,430, and an additional \$2,200 for the head teacher. Insurance was 100 percent with 2 teachers on the family plan and 1 teacher on a 2 person plan.

There continued to be discussion over the salaries of the teachers and whether or not their insurance should be paid directly or whether the teachers should be paid additionally and let them find their own coverage. Also discussed was the fact that the District took on the responsibility of a Kindergarten last year and now we were increasing this responsibility by increasing the teacher's position from part-time to full-time. Robert Crane asked if any LP gas or carbon monoxide detectors had been installed since the gas leak/evacuation last fall. The Board answered no. Mr. Rhoades pointed out that the fire department had made certain suggestions following the gas leak incident, which were followed through, but that he did not recall an alarm system

WASHINGTON SCHOOL DISTRICT ANNUAL MEETING
MARCH 5, 1994

The Annual School District meeting of the Washington School District was opened at 2:00 p.m. at the new Washington School, by Moderator Robert W. Crane, II. The Moderator read the warrant and specified that he would run the meeting under the following guidelines:

- All motions were to be in writing.
- Only two amendments per article.
- Only one motion at a time.

The Moderator then introduced the School Board, Clerk, School Superintendent, Business Administrator, Ballot Clerks, Assistant Moderator and Assistant Clerk.

ARTICLE 1: The following officials of the School District were chosen by non-partisan ballot. The polls were opened at 2:25 p.m. and closed at 4:35 p.m. Total votes cast: 77.

MODERATOR for one year: Robert W. Crane II	50 votes.
CLERK for one year: Vicki Crane	25 votes.
SCHOOL BOARD for three years: Charlene Cobb	52 votes.
TREASURER for one year: Lynda Roy	73 votes.
AUDITOR for one year: Elizabeth Wood	76 votes.

ARTICLE 2: Charlene Cobb moved, "to fix the salaries of the School Board and compensation for any officers or agents of the District as printed in the Annual Report." Kevin Lawrence 2nd the motion.
Mrs. Cobb stated the amount was \$4,640.00 as seen on page S5 under School Board services in the Annual Report.
VOICE VOTE: Motion carried, unanimously.

ARTICLE 3: Kevin Lawrence moved, "to accept the reports of agents, auditors and committees or officers chosen as printed in the Annual Report except for on page S2 under Moderator, it should read 'for one year', not two."
Mr. Lawrence at this time made a dedication to the Multipurpose Room in the memory of Terry Cain. He noted that money donated from the Washington Youth Association helped to afford the addition of the Multipurpose Room. He pointed out that Mr. Cain was an original member of the Washington Youth Association.
Mr. Lawrence also dedicated one of the classrooms to the Muger family, who also donated money toward the new school.
Mr. Lawrence thanked the Parent, Teacher, Community Organization for their help this past year, and reminded folks that refreshments were being offered by the Organization.
Mr. Lawrence also acknowledged the Donald Crane family, and pointed out that playground equipment was purchased by the family, in memory of Donald Crane, and as soon as weather permitted, the equipment would be installed.
Bruce Woodbury, referring to page S1, pointed out an error in officials and employees. He stated that the report was for the fiscal year ending June 30, 1993 and asked, was not William Rhoades still a school board member at that time, and was not Joyce Borey the custodian, and when did Larry Leizure resign as a school board member?

Thanks also to Mrs. Formier and Audrey Rhoades for volunteering their time to help our students.

Thank you to the Washington School Board, Dr. Tate and the SAU office staff for your support.

It's been a great year and I look forward to another year of working with all these dedicated people.

Respectfully submitted by,

Linda Nestler

WASHINGTON ELEMENTARY SCHOOL 1994-1995 ANNUAL REPORT Head Teacher's Report

The staff and students of Washington are settling nicely into our new school building. We thoroughly enjoy having the extra space and are especially thankful for our full sized multi-purpose room which is in constant use.

We owe a great deal of thanks to the family of Donald Crane who provided the funds and helped select and install the equipment which IS the Washington Elementary School playground. The children have already enjoyed many hours of fun and safe play due to this family's generosity.

Thank you to ALL the people, especially Kevin Lawrence and Allan Treadwell, who spent their valuable time and effort installing the playground equipment. **THANK YOU SO MUCH FROM THE STAFF AND STUDENTS!!**

All indications show that the school is running smoothly, and Mrs. Toczko tells me that the combination K-1 classroom is working well. The first graders in her room are the helpful "big brothers and sisters" to the younger kindergarten children.

Each year at Washington Elementary School we have an end-of-the-year fair. This year our fair will concentrate on literature. The children are in the process of writing and illustrating books and learning how to be good storytellers. The fair will be held at the end of May or beginning of June. We'd love to have all community members come and view what the students have accomplished.

To encourage good writing, illustrating, and storytelling we have invited many fine authors, illustrators, and storytellers to come to our school and give presentations. Three years ago we had a similar program in which the students became thoroughly involved and had a marvelous time meeting authors and illustrators who inspired them to do wonderful projects.

Our school is encouraging good judgment and values in our students. We have a word of the month which we hope inspires our students to think of others and how their actions affect other people as well as themselves.

I'd like to thank two people from the community that have made our values program a success. Thank you Peg Vanderlip and Jim Hafford. Peg comes and talks to the children about self-esteem, drugs, peer pressure and other issues of importance to students. Jim comes and reads stories and poems every Monday. He has taken time out of his busy schedule to give to the children of Washington. Thank you both!

Each year I'm impressed with how well our students have done by the time the end-of-the-year rolls around. I believe our students are as successful as they are because of the people who work so hard to help them accomplish their goals. Thank you MaryAnn Nagy, Sue Toczko, Jane Johnson, Susan Smith, Tricia McCarthy-Collins, Joice Fredenburgh, Marianne Garvin, Nancy Curran, Sharon Oliveira, Becky Wilson (also a wonderful secretary!), Melissa St. Pierre, Brian Blake, Betsy Meehan, Sheila Gilchrist, and our nurse, Helene Pothoff. Thank you, Joyce Borey, for keeping the school so clean, and Barbara Jackson, for your good lunch program.

WASHINGTON SCHOOL 1994-1995 SCHOOL NURSE REPORT

Well, here we are again in the midst of another busy school year. The new school is such a joy to work in. The Scrubby Bear Program from the American Red Cross was presented to grades K-3 again this year in October. The children delighted in learning good hand washing techniques from a bear! Of special interest was a discussion with students about rabies, its causes and prevention. A fact sheet is available from the State of New Hampshire, Department of Health. Please let the school know if you would like a copy. Yearly screenings for vision, hearing, scoliosis, height and weight have begun. In January, a review of hypothermia was offered including causes and prevention of frostbite. Also a class was given on the changes of puberty to Mrs. Nestler's class. This spring a nutrition program from the New Hampshire Dairy Council will be presented as well as our yearly visit from the Washington Volunteer Fire Department.

It is always wonderful to work with parents, teachers and most especially the students of the Washington School.

Remember, HEALTHY KIDS GET THE JOB DONE!

Your School Nurse,

Helene Potthoff, R.N.

SCHOOL BOARD REPORT

Dear Washingtonians,

On behalf of the Washington School Board and the staff of the Washington Elementary School, I would first like to thank the residents and tax payers of our community for your involvement in our educational system. Your solid support of the budget at our last annual meeting, your faith in the staff, and trust in this board have given us the funding needed to adequately provide for our school system. Your support has enabled this board to fairly compensate our staff for their outstanding efforts in educating our children. Further, your understanding of a wide variety of unsettled construction related issues has compelled this board to seek legal counsel for resolution. I am pleased to announce that as of this writing the sole remaining building issue is that of missing roof flashing. This board would like to thank our Business Administrator Wayne Emerson for his unwavering support on these legal issues throughout the year and to Washington resident Phillip Barker for his input and services in defining and helping to resolve our leaching field problems.

Our new school sign is absolutely breathtaking! The Washington Elementary School logo encompasses none other than our new school mascot the Washington Wolf Cub. Many thanks and congratulations are in order for Reid Schwartz who designed the sign which was produced by Maine Line Graphics of Hillsboro and installed by volunteers.

The Washington Parent Teacher Community Organization NEEDS YOU ! This devoted group of parents and teachers is the backbone of community support for our school system. Their compassion and fund raising efforts provide services to our children in more ways than you could ever imagine! **Please support the W.P.T.C.O. with your time and donations .**

The Washington Elementary School Playground is now in place ! This gracious donation from the family of Mrs. Ethel Crane was installed by hard working volunteers from the community, donations of time and services from local contractors, with a wonderful lunch supplied courtesy of the Washington Parent Teacher Community Organization. We are to be truly thankful for this commitment to our children.

The Washington School Board has been busy with issues of school bus routing changes, building security, and support staff duties. We have also formulated several school policies which include : a Transportation Policy, a Student Placement Policy, an Out of District / Tuitioned Kindergarten Policy, a Five Drill Policy, and a revised list of the Responsibilities of the School Board / SAU / Staff with a corresponding Policy of Accountability now underway. The board would like to extend our gratitude to Superintendent Dr. Arthur Tate for his expertise and patience in working with this board on all aspects of our policy writing and implementation.

Respectfully Submitted,

Allan E. Treadwell

Washington School Board

SUPERINTENDENT OF SCHOOLS' REPORT

Congratulations for your support of high quality education in your district. Everything about the Washington School points to excellence. The building, facilities, supplies and equipment you buy for your school are a clear indication that the community is committed to success for all students. Your endorsement of the elementary school staff assures that highly qualified and enthusiastic individuals seek to work in the school.

The exceptional quality of education in your school is evident by the success-
es which Washington students enjoy when they continue their education in
Hillsborough. Another clear indication of exemplary academic preparation is the per-
formance of third-grade Washington students on the statewide assessment. Their scores
relative to state averages showed that they excel in the classroom.

You are lucky to have an active, talented school board to conduct the business
of the district. They put the good of the child first, and represent community wishes
and values in their every decision. I am proud to have a small part to play in the opera-
tion of the Washington School.

Respectfully submitted,

Dr. Arthur W. Tate, Jr.
Superintendent

SAU #34 PROPOSED ADMINISTRATIVE SALARIES - 1995-96 BUDGET

Superintendent of Schools	\$63,000
Business Administrator	\$47,545

District Assessment of Administrative Salaries

Hillsboro-Deering	\$93,765
Washington	\$15,399
Windsor	\$ 1,381

FEDERAL PROJECTS	
1994-95	BUDGET
1995-96	BUDGET

TOTAL BUDGET WITH FEDERAL PROJECTS	\$373,292	\$409,101
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BUDGET

Federal Projects (w/Indirect Costs)
Interest Income
Special Education Reimbursements
Health Insurance Co-Pay
DISTRICT ASSESSMENT

\$103,500	\$106,000
\$500	\$500
\$18,093	\$18,757
\$0	\$352
\$251,199	\$283,844

S.A.U. #34 PROPRATION OF ASSESSMENT - Operating Budget 1995-96

	1993	1993/94				
District	Equalized Valuation	A.D.M. Pupils	Pupil %	Combined %	District Share	
Hillsboro	\$251,444,342	73.73%	1,256.7	95.90%	84.82%	\$240,757
-Deering	\$81,103,242	23.78%	53.7	4.10%	13.93%	\$39,539
Washington	\$8,502,741	2.49%	0	0.00%	1.25%	\$3,548
Windsor	\$341,050,325	100.00%	1,310.4	100.00%	100.00%	\$283,845
TOTALS:						

CODED \$18,757

DISTRICT	ENROLLMENT	DISTRICT	SHARE
	OCTOBER 1ST		%
Hillsboro-Deering	164		93.71%
Washington	9		5.14%
Windsor	1		0.57%
			<hr/>
			\$17,577
			\$964
			\$106

SCHOOL ADMINISTRATIVE UNIT #34 - 1995-96 BUDGET

EXPENSE SUMMARY

1994-95
1995-96
BUDGET BUDGET

STAFF DEVELOPMENT \$1,885 \$1,885

SAU BOARD SERVICES Contingency \$0 \$2,000

SUPERINTENDENT'S OFFICE EXPENSE

Superintendent Salary \$60,000 \$63,000

Business Administrator Salary \$45,281 \$47,545

Office Staff Salary \$43,901 \$53,840

Health Insurance \$20,630 \$20,030

Worker's Compensation Ins \$1,328 \$1,856

NH Retirement \$4,222 \$4,569

FICA \$11,264 \$12,335

Unemployment Compensation \$588 \$984

In-Service Education \$800 \$800

Fidelity Bond \$450 \$450

Legal Fees \$200 \$200

Audit Fees \$1,700 \$1,295

Computer Repair & Maint \$3,570 \$11,400

Travel \$500 \$600

Out-of-District Travel \$750 \$850

Telephone \$4,320 \$6,950

Postage \$1,910 \$2,105

Advertising \$200 \$1,100

General Supplies \$2,100 \$2,850

Computer Supplies \$2,425 \$2,425

Periodicals \$400 \$400

Office Equipment \$0 \$2,040

Dues & Fees \$535 \$650

SUB-TOTAL SAU Office Expense

\$207,074 \$238,274

BUILDING EXPENSES

Equipment Repairs & Maint \$1,000 \$1,750

Office Rental \$12,000 \$12,000

Property Insurance \$2,600 \$2,800

SUB-TOTAL Building Expenses \$15,600 \$16,550

SPECIAL EDUCATION

Special Education Director \$35,000 \$40,000

Taxes & Benefits \$10,233 \$6,892

SUB-TOTAL Special Education \$45,233 \$46,892

TOTAL - SAU #34 BUDGET

\$269,792 \$305,601

Detail Account Listing - Building Fund

TOTALS:	\$11,567.85	\$11,567.85	\$11,567.85
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PUPIL TRANSPORTATION		
General Transportation		
Private Transportation:		
Marlow School District		
E.Fecto		
To & From School Contract:		
Valley Transportation	\$62,006.00	
Special Education:		
K.Bigwood	\$2,148.00	
Field Trips:		
Valley Transportation	\$610.20	
M.Nagy		
L.Nestler		
DEBT SERVICE		
Debt Interest:		
The Shawmut Bank	\$29,988.55	
Debt Principal		
The Shawmut Bank	\$60,700.00	
The Shawmut Bank		
FOOD SERVICE PROGRAM		
Salary:		
J.Borey	\$6,352.26	
D.Ashley		
B.Jackson		
FICA:		
Bank of NH	\$76.52	
Expendible Supplies:		
Washington General Store	\$146.61	
Food:		
SYSCO	\$7,304.98	
Treasurer, State of NH		
West Lynn Creamery		
D.Ashley		
Williams Store		
H/D Food Service Program		
New Equipment/Smallwares:		
Criteria Furniture & Equipment	\$4,290.28	
SYSCO		
GCS Service, Inc.		
J.Borey		
TOTALS:		\$638,413.10 \$638,413.10 \$638,413.10

OTHER DISTRICT SERVICES		
Worker's Compensation Insurance	\$1,130.00	\$1,130.00
Knapton & Sterling		\$1,130.00
Advertisements:		\$1,414.92
Argus Champion		\$352.64
The News Messenger		\$1,062.28
UPKEEP OF BUILDING	\$38,094.76	
Custodial Salary & Benefits	\$7,391.75	
Salary:		\$6,870.00
J. Borey		\$3,120.00
D. Borey		\$3,750.00
FICA:		\$521.75
Bank of NH		\$521.75
Utilities	\$13,172.24	
Propane Gas:		\$6,776.18
J. B. Vaillancourt		\$6,776.18
Electricity		\$6,396.06
Public Service Co of NH		\$6,396.06
Repairs & Maintenance	\$9,280.02	
Repairs:		\$9,280.02
Hector Levesque		\$563.38
Valley Home Center		\$277.99
New England Fire Equipment Co.		\$213.00
SAU #34		\$315.00
Valley Disposal		\$420.00
J. B. Vaillancourt		\$89.31
G. Dauphinais		\$30.00
R/D Construction		\$3,975.00
Precision Mechanical Contractors		\$234.00
W. W. Graniger, Inc.		\$92.27
Henniker Septic Service		\$2,610.00
A. Treadwell		\$186.35
B. Shafer		\$88.72
James G. Dumas		\$60.00
E. G. Thayer Welding		\$125.00
Upkeep of Grounds	\$7,000.00	
Erosion Control/Drainage:		\$7,000.00
R. Niven & Sons		\$7,000.00
Supplies & Telephone	\$1,250.75	
Telephone:		\$728.76
Granite State Telephone		\$728.76
Supplies:		\$521.99
Valley Home Center		\$159.72
Washington General Store		\$58.87
George T. Johnson Company		\$279.85
D. Borey		\$23.55

\$282.61	M.Nagy
\$101.78	Rockbottom Books
\$62.56	L.Nestler
\$26.90	AV Software:
	L.Nestler

SCHOOL BOARD SERVICES

\$8,247.23	School Board:
\$1,530.00	Salaries:
	W. Rhoades
	K.Lawrence
	A.Treadwell
\$500.00	Board Secretary:
\$30.00	M.Soderlund

\$75.00	Audit Fees
	Adutor:
	E.Wood
\$1,715.56	Legal
	Legal Fees:
	Hatfield, Moran & Barry, PA
	Wadleigh, Starr, Peters

\$4,191.80	School Board Expenses
	Expenses:
	SAU #34
	Windsor Nursery Florist
	Pine Ridge Florist
	Warrant Article #8 - Sand/Gravel
	Transfer to Building Fund for Road Repairs

\$494.61	School District Treasurer
	Salary:
	L.Roy
	Supplies:
	L.Roy
	New England College
	Bank of NH

\$131.66	Checklist and Ballot Clerks
	Salaries:
	Town of Washington

\$108.60	District Printing
	Printing:
	Pherus Press

\$27,620.00	SUPERINTENDENT'S OFFICE
	District's Share:
	SAU #34

Physical Therapy Services	\$565.42	\$565.42	
Physical Therapist:			
Hillsboro-Deering School District			
Occupational Therapy Services	\$1,965.40	\$1,965.40	
Occupational Therapist:			
Hillsboro-Deering School District			
Sandra Dallaire, OTR	\$291.44	\$291.44	
Out-Of-District Placements	\$4,700.75	\$4,700.75	
Middle School Placements:			
Hillsboro-Deering School District			
OTHER EDUCATIONAL PROGRAMS	\$13,362.94	\$127.22	
Guidance Services			
General Testing Supplies:			
The Psychological Corp.			\$127.22
Nursing Services	\$1,171.61	\$1,012.00	
Nurse Salary:			
H.Potthoff			
FICA:			
Bank of NH			
Supplies:			
Hillsboro-Deering School District			
Laverdiere's Super Drug Store			
H.Potthoff			
Psychological Services	\$3,311.00	\$3,311.00	
Psychologist:			
Hillsboro-Deering School District			
Speech Services	\$8,753.11	\$8,139.47	
Speech Therapist Salary:			
M. St.Pierre			
Stoddard Reimbursement			
Hillsboro-Deering School District			
FICA:			
Bank of NH			
STAFF DEVELOPMENT	\$952.00	\$952.00	
Tuition Reimbursement:			
J.Johnson			
M.Nagy			
S.Toczko			
L.Nestler			
LIBRARY MEDIA	\$536.57	\$509.67	
Books:			
Sundance			\$62.72

BMI Educational Services		\$183.56
Scholastic Inc.		\$46.22
Learning Links Inc.		\$187.19
Sundance		\$45.49
Troll Associates	\$175.84	
AV Software:	\$137.80	
Sunburst Communications		\$137.80
Science	\$501.82	
Supplies:	\$140.06	
Beckley-Cardy Inc.		\$126.89
L.Nestler		\$13.17
Textbooks:	\$52.25	
L.Nestler		\$52.25
AV Software:	\$219.76	
Media Basic Video		\$219.76
Periodicals:		\$89.75
Scholastic Magazines		\$74.75
National Wildlife Federation		\$15.00
Social Studies	\$508.01	
Supplies:	\$255.80	
New England School Supply		\$59.08
Weekly Reader		\$196.72
Books:		\$63.53
Thinking Caps, Inc.		\$63.53
AV & Computer Software	\$175.73	
Media Basic Video		\$175.73
Periodicals:	\$12.95	
National Geographic Society		\$12.95
Learning Disabilities	\$251.25	
Supplies:	\$43.89	
Assured Readiness for Learning		\$42.50
Re-Print Corporation		\$1.39
Books:	\$207.36	
The Wright Group		\$50.33
Perfection Learning Corp.		\$102.76
Scholastic Inc.		\$54.27
SPECIAL EDUCATION	\$24,088.32	
Salary & Benefits	\$16,856.75	
Teacher Salary:	\$14,742.76	
J.Johnson		\$15,368.00
Stoddard Reimbursement		(\$625.24)
IEP Aide Salary:	\$880.01	
R.Wilson		\$880.01
FICA:	\$1,233.98	
Bank of NH		\$1,233.98

Supplies:	ABC School Supply	\$243.12			
	Beckley-Cardy Inc.	\$369.78			
	Childcraft Education Corp	\$113.85			
	Hammett	\$118.73			
	Lakeshore Learning Materials	\$166.67			
	NASCO	\$73.33			
	New England School Supply	\$229.52			
	S.Toczko	\$31.25			
	The Wright Group	\$219.24			
	Additional Equipment:	\$619.81			
	ATD-American Co.	\$619.81			
Math			\$578.22		
Supplies:	Instructional Fair	\$217.42			
	Delta Education	\$51.73			
	Northeast Foundation for Children	\$26.50			
	Creative Publications	\$40.13			
	Textbooks:				
	Delta Education	\$104.64			
	AV Software:				
	Sunburst Communications	\$137.80			
Music			\$1,733.30		
Salary:	J.Fredenburgh	\$1,217.10			
FICA:		\$92.43			
Bank of NH		\$92.43			
Supplies:	West Music Company	\$69.39			
	Popplers Music Store	\$59.30			
Books:					
	Hammett	\$7.08			
	Popplers Music Store	\$113.10			
	Additional Equipment:	\$174.90			
	West Music Company	\$174.90			
Physical Education			\$3,638.96		
Salary:		\$3,248.00			
P.Collins					
FICA:		\$246.67			
Bank of NH		\$246.67			
Supplies:		\$144.29			
BSN Sports		\$100.49			
Beckley-Cardy Inc.		\$3.26			
P.Collins		\$19.09			
Sportime		\$21.45			
Reading			\$1,084.10		
Books:					
	Advantage Learning Systems, Inc.	\$946.30			
					\$308.00

M.Nagy		\$96.40
Quill Corporation		\$700.59
Reliable Corporation	\$66.20	
HA Holt & Sons		\$38.40
Beckley Cardy		\$255.34
Re-Print Corporation		\$47.62
Additional Equipment:	\$2,862.50	
North Woods Services		\$2,010.00
Criteria Furniture & Equipment		\$852.50
Replacement Equipment:	\$3,260.38	
M.Nagy		\$12.88
Conn Valley Office Machines		\$3,247.50
Additional Furniture:	\$366.60	
Criteria Furniture & Equipment		\$366.60
General Tuitions:	\$205,284.99	
Middle School Tuitions:	\$104,166.78	
Hillsboro-Deering School District		\$98,331.18
Keene School District		\$5,835.60
High School Tuitions:	\$101,118.21	
Hillsboro-Deering School District		\$101,118.21
Art	\$3,724.67	
Salary:	\$3,150.00	
S.Smith		\$3,150.00
FICA:	\$239.23	
Bank of NH		\$239.23
Supplies:	\$260.03	
Art Supplies Wholesale		\$152.63
Triarco		\$56.92
Hammett		\$50.48
Textbooks:	\$75.41	
Sax Arts & Crafts		\$75.41
English	\$519.62	
Supplies:	\$472.65	
L.Nestler		\$251.25
Modern Curriculum Press		\$109.66
McDougal, Littlell & Co.		\$61.26
Scott Foreman		\$35.88
Educators Publishing Service		\$14.60
Books:	\$46.97	
McDougal, Littlell & Co		\$46.97
Kindergarten	\$20,227.42	
Salaries:	\$16,768.60	
S.Toczko		\$13,000.00
R. Wilson		\$1,454.76
J.Fredenburg		\$2,313.84
FICA:	\$1,273.52	
Bank of NH		\$1,273.52

WASHINGTON SCHOOL DISTRICT - 1993-1994 ACTUAL EXPENDITURES
Detail Account Listing

1993-94	Actual	1993-94	Actual	Sub-Totals	Detail
		1993-94	TOTALS		
			\$345,157.96		
			\$79,033.17		
				\$64,220.00	Salary:
					MaryAnn Nagy
					Linda Nestler
					Health Insurance:
				\$8,677.31	NHMA Insurance Trust
				\$1,258.72	Retirement:
				\$1,258.72	NH Retirement System
				\$4,877.14	FICA:
					Bank of NH
					Substitutes - Salary & Taxes
			\$338.92		
				\$315.00	Salary:
					N.Curran
					J.Crowley
					R.Wilson
					FICA:
				\$23.92	Bank of NH
					Aides - Salary & Taxes
			\$18,007.99		Salary:
				\$16,736.88	J.Crowley
					P.Levitz
					S.Oliveria
					R.Wilson
				\$1,271.11	FICA:
					Bank of NH
					General Expenses
			\$9,725.52		Repairs & Maintenance:
				\$1,279.33	Conn Valley Office Machines
					Thomas Frick
					George T. Johnson Co.
					New England School Supply
					Postage
					Postmaster
					P.Levitz - Petty Cashier
					R.Wilson - Petty Cashier
					Supplies:
					New England School Supply
					L.Nestler
					Sax Arts & Crafts
					\$92.65
					\$72.92
					\$452.68
					\$1,822.80
					\$104.12
					\$8.29
					\$21.50
					\$133.91
					\$46.08
					\$63.32
					\$217.75
					\$952.18

BALANCE SHEET
Fund Balance/Revenue & Expenditures
July 1, 1993 to June 30, 1994

Fund Balance July 1, 1993	\$347.40
REVENUES:	
Current Appropriation	\$597,406.00
Tuition Receipts	\$15,354.00
Transportation Fees	\$2,949.08
Interest Income	\$1,299.35
State Aid	\$18,210.00
Total Revenue	
Total Money Available	<u>\$635,218.43</u>
	\$635,565.83
EXPENDITURES:	
Regular Instruction	\$345,157.96
Special Education	\$24,088.32
Guidance	\$127.22
Health Services	\$1,171.61
Psychological Services	\$3,311.00
Speech Service	\$8,753.11
Improvement of Instruction	\$952.00
Library/Media	\$536.57
Administration	\$2,544.92
School Board Services	\$4,247.23
Office of Superintendent	\$27,620.00
Building Maintenance & Operation	\$40,652.26
Pupil Transportation	\$68,949.20
Debt Service	\$90,688.55
Transfer to Building Fund	\$4,000.00
Transfer to Food Service Fund	\$7,515.25
Total 1993-94 Expenditures:	<u>\$630,315.20</u>
Fund Balance June 30, 1994	\$5,250.63

REPORT OF SCHOOL DISTRICT TREASURER
Fiscal Year July 1, 1993 to June 30, 1994

GENERAL FUND

Cash on Hand July 1, 1993 (Treasurer's bank balance) \$2,182.14

Received from Selection - Current Appropriation \$597,406.00

Revenue from State Sources \$21,423.00

Received from Tuitions \$15,354.00

Received from all Other Sources \$17,286.47

Total Receipts: _____

\$651,469.47

TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR \$653,651.61

LESS SCHOOL BOARD ORDERS PAID \$651,997.83

BALANCE ON HAND JUNE 30, 1994 (Treasurer's bank balance)\$1,653.78

Respectfully Submitted:

LYNDA B. ROY, Treasurer

AUDITOR'S CERTIFICATE

This is to certify that I have examined the books, vouchers, bank statements and other financial records of the Treasurer of the School District of Washington of which the above is a true summary for the fiscal year ending June 30, 1994, and find them correct in all respects.
Signed: Elizabeth A. Wood
8/28/94

DETAIL STATEMENT OF RECEIPTS

FROM WHOM	DESCRIPTION	AMOUNT
Town of Washington	Current Appropriation	\$597,406.00
Valley Bank/CFX	NOW Interest	\$1,299.35
Windsor School District	Transportation	\$1,789.08
Stoddard School District	Tuition/Transportation	\$18,175.44
Knapton & Sterling	Refund	\$167.00
Washington Elem School	Lunch Program	\$4,884.90
State of NH	Building Aid	\$18,210.00
State of NH	Food Reimbursement	\$3,213.00
Washington Congregational Church	Donation	\$470.13
Donald Crane Family	Donation/Playground	\$5,816.17
SAU #34	Refund	\$38.40
		<u>\$651,469.47</u>

REPORT OF SCHOOL DISTRICT TREASURER
Fiscal Year July 1, 1993 to June 30, 1994

BUILDING FUND

Cash on Hand July 1, 1993 (Treasurer's bank balance) \$38,092.08

Received from Selectionmen - Current Appropriation \$0.00

Received from Sale of Bonds (Principal only) \$0.00

Received from all Other Sources \$724.85

Total Receipts: _____

\$724.85

TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR \$38,816.93

LESS SCHOOL BOARD ORDERS PAID

\$14,991.00

TRANSFER TO GENERAL FUND

\$0.00

BALANCE ON HAND JUNE 30, 1994 (Treasurer's bank balance)

\$23,825.93

Respectfully Submitted:

LYNDA B. ROY, Treasurer

AUDITOR'S CERTIFICATE

This is to certify that I have examined the books, vouchers, bank statements and other financial records of the Treasurer of the School District of Washington of which the above is a true summary for the fiscal year ending June 30, 1994, and find them correct in all respects.
Signed: Elizabeth A. Wood
8/28/94

DETAIL STATEMENT OF RECEIPTS

FROM WHOM	DESCRIPTION	AMOUNT
Valley Bank	Interest	\$724.85
		\$724.85

FOOD SERVICES PROGRAM

Cook/Director - Salary & Benefits

Supplies/Food

Equipment/Smallwares

SUBTOTAL - Food Service

\$0	\$6,428.78	\$5,469	\$5,684
\$0	\$7,451.59	\$10,800	\$11,400
\$0	\$4,290.28	\$200	\$200
\$0	\$18,170.65	\$16,469	\$17,284

Warrant Article -

Building Safety/Maintenance

Warrant Article -

Tuitions Expendable Trust Fund

Deficit Appropriations

\$0	\$0.00	\$0	\$8,000
\$0	\$0.00	\$0	\$10,815
\$0	\$0.00	\$0	\$32,858

TOTAL APPROPRIATION

\$636,232	\$638,413.10	\$688,116	\$875,382
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BOND ISSUE - New School

\$585,700	\$585,700.00	\$0	\$0
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REVENUES

Surplus Fund Balance

Transportation Service

Tuitions

School Building Aid

Food & Nutrition State Aid

Lunch Program Income

\$0	\$4,310	\$4,473	\$0
\$17,400	\$18,000	\$18,000	\$23,174
\$5,500	\$5,500	\$5,500	\$5,500
\$50,710	\$56,647		

AMOUNT TO BE RAISED BY TAXATION

\$637,406	\$818,735
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DOLLAR INCREASE

\$181,329

PERCENTAGE INCREASE

28.45%

LIBRARY MEDIA					
Library Expenses		\$624	\$536.57	\$871	\$900
SCHOOL BOARD SERVICES					
School Board Salary		\$1,500	\$1,500.00	\$1,500	\$1,500
School Secretary Salary		\$480	\$30.00	\$480	\$480
Auditors		\$75	\$75.00	\$75	\$75
Legal Fees		\$750	\$1,715.56	\$750	\$1,000
School Board Expenses		\$300	\$191.80	\$500	\$500
Warrant Article #8 - Sand/Gravel		\$4,000	\$4,000.00	\$0	\$0
District Clerk Salary		\$40	\$0.00	\$75	\$75
District Treasurer Salary		\$300	\$300.00	\$350	\$350
Treasurer's Expenses		\$375	\$194.61	\$375	\$375
District Moderator Salary		\$56	\$0.00	\$75	\$75
Checklist & Ballot Clerk Salary		\$260	\$131.66	\$260	\$260
Printing		\$250	\$108.60	\$200	\$200
SUBTOTAL - School Board Services		\$8,386	\$8,247.23	\$4,640	\$4,890
SUPERINTENDENT'S OFFICE					
S.A.U. #34		\$27,620	\$27,620.00	\$32,971	\$39,539
OTHER DISTRICT SERVICES					
Worker's Compensation		\$1,155	\$1,130.00	\$2,140	\$2,198
Unemployment Compensation		\$400	\$0.00	\$400	\$400
Advertising		\$1,000	\$1,414.92	\$1,000	\$1,000
SUBTOTAL - Other District Services		\$2,555	\$2,544.92	\$3,540	\$3,598
UPKEEP OF BUILDING					
Custodial - Salary & Benefits		\$7,277	\$7,391.75	\$8,230	\$8,552
Utilities		\$4,030	\$13,172.24	\$12,090	\$12,670
Repairs & Maintenance		\$2,800	\$9,280.02	\$6,050	\$8,414
Upkeep of Grounds		\$0	\$7,000.00	\$0	\$0
Insurance		\$4,700	\$0.00	\$3,600	\$3,550
Supplies & Telephone		\$1,450	\$1,250.75	\$1,675	\$1,725
SUBTOTAL - Upkeep of Building		\$20,257	\$38,094.76	\$31,645	\$34,911
PUPIL TRANSPORTATION					
General Transportation		\$62,726	\$66,191.00	\$70,012	\$67,492
Special Education Transportation		\$7,360	\$2,148.00	\$2,160	\$3,960
Field Trips		\$1,000	\$610.20	\$1,500	\$1,500
SUBTOTAL - Pupil Transportation		\$71,086	\$68,949.20	\$73,672	\$72,952
DEBT SERVICE					
Debt Principal		\$60,700	\$60,700.00	\$60,000	\$60,000
Debt Interest		\$29,989	\$29,988.55	\$26,790	\$23,610
SUBTOTAL - Debt Service		\$90,689	\$90,688.55	\$86,790	\$83,610

WASHINGTON SCHOOL DISTRICT - 1995-96 PROPOSED BUDGET

1993-1994 1993-1994 1994-1995 1995-1996
ADOPTED ACTUAL ADOPTED PROPOSED
BUDGET EXPENDED BUDGET BUDGET

REGULAR INSTRUCTIONAL PROGRAMS				
Teachers - Salary & Benefits	\$80,002	\$79,033.17	\$118,981	\$118,146
Aides - Salary & Benefits	\$16,122	\$18,007.99	\$23,592	\$26,035
Substitutes - Salary & Benefits	\$218	\$338.92	\$727	\$727
General Tuitions	\$227,972	\$205,284.99	\$209,283	\$288,792
General Expenses	\$2,128	\$9,725.52	\$5,253	\$6,320
Art	\$3,824	\$3,724.67	\$4,169	\$4,466
English	\$650	\$519.62	\$2,710	\$3,044
Kindergarten	\$20,800	\$20,227.42	\$3,255	\$1,018
Math	\$860	\$578.22	\$1,644	\$2,137
Music	\$3,720	\$1,733.30	\$4,345	\$4,555
Physical Education	\$4,153	\$3,638.96	\$4,431	\$4,110
Reading	\$1,270	\$1,084.10	\$2,237	\$2,133
Readiness	\$171	\$0.00	\$593	\$0
Science	\$598	\$501.82	\$1,415	\$1,713
Social Studies	\$593	\$508.01	\$877	\$1,524
Learning Disabilities	\$441	\$251.25	\$836	\$900
SUBTOTAL - Regular Instruction				
	\$363,522	\$345,157.96	\$384,348	\$465,620

SPECIAL EDUCATION				
LD Teacher - Salary & Benefits	\$16,544	\$15,976.74	\$17,206	\$17,894
Special Education Tutor/IEP Aide	\$0	\$880.01	\$1,744	\$5,562
Physical Therapy	\$2,076	\$565.42	\$1,868	\$1,343
Occupational Therapy	\$1,800	\$1,965.40	\$1,656	\$3,422
Out-of-District Placements	\$19,880	\$4,700.75	\$12,276	\$53,401
Special Education SAV Coordinator	\$0	\$0.00	\$1,241	\$964
SUBTOTAL - Special Education				
	\$40,300	\$24,088.32	\$35,991	\$82,586

OTHER EDUCATIONAL PROGRAMS				
General Testing	\$151	\$127.22	\$96	\$894
Nurse - Salary & Benefits	\$1,089	\$1,088.86	\$1,335	\$1,389
Nursing Expenses	\$250	\$82.75	\$250	\$150
Psychological Services	\$3,311	\$3,311.00	\$3,922	\$3,333
Speech Therapy	\$5,392	\$8,753.11	\$10,076	\$10,053
SUBTOTAL - Other Educational Prgrams.				
	\$10,193	\$13,362.94	\$15,679	\$15,819
STAFF DEVELOPMENT				
Tuition Reimbursement	\$1,000	\$952.00	\$1,500	\$2,000

HILLSBORO-DEERING HIGH SCHOOL

GRADE 9	Daniel Barker	Sebastien Fillion	GRADE 10	GRADE 11
Lucas Bouchard	James Fogg	Lori Jeane Goodspeed	Corey Stetson	Cassie Bouchard
Jessica Crane	Sean Harnedy	Kevin Russell	Joshua Thornton	Kyle Iadonisi
Kittery Ravenburg	Joshua Robidas			Melissa Leizure
Jared Robidas				
William Corey				

GRADE 12
Barbara Bigwood
Susan Eastman
Jennifer Gathercole
Jamie Monteiro
Christian Scharitz

KEENE HIGH SCHOOL
Seth Thompson - Grade 9

WASHINGTON SCHOOL DISTRICT ENROLLMENT
1994-95 School Year

WASHINGTON ELEMENTARY SCHOOL

KINDERGARTEN

Amanda Borey
Tyler Curran
Ryan Eccard
Josepharella
Robert Fraser
Andrew Gaskell
James Gaskell
Logan Goodliff
Jesse Guay
Alicia Mello
Corey Neveu
Edward Soderlund

GRADE 1

Sara Crane
Amanda Dorval
Kyle Endreson
Tyler Garvin
Kyle Guay
Susan Guay
Trafton Hanscom
Laura Jackson
Katie Marie Joy
David Mendonsa
Christin Nichols
Lyndsie Paquin
Marie Sargent
Joshua Treadwell
Madeleine Vaillancourt
Patrick Young

GRADE 2

Sarah Bernatas
Kevin Boucher
Jessica Briggs
Jessica Cote
James Curran
Holly Eaton
Patrick Eccard
Margaret Gaskell
Timothy Gaskell
Jeffrey Iadonisi
Karolina Jordan
Shannon Loveland
Lloyd Sargent
Aaron Treadwell

GRADE 6

Doug Cook
Jennifer Durgin
Levi Fogg
Kacy Harnedy
Kirsten Halverton

GRADE 7

Bobby Bigwood
Jason Corey
Ben Crane
Sarah Crowley
Anthony Farella
Patrick Getchell
Danielle Rounds
Nicole Rounds
Jimmy Younce

GRADE 8

Patricia Boyce
Rebecca Davis
Richard Dietrich
Jennifer Eastman
Rebecca Gathercole
Bevin Ann Palmer
Christopher Proctor
Christopher Rhoades
Wesley Schwartz
Melissa Toczko
Sarah Van Yperen

HILLSBORO-DEERING MIDDLE SCHOOL

GRADE 3

Bryar Babcock
Megan Bezio
Joshua Boucher
Cassi Crane
Jessica Dorval
Christopher Guay
Mandy Neveu
Kennedy Pon

GRADE 4

Jesse Bouchard
Tiree Cote
Jessica Curran
Andrea Gilmore
Kady Harnedy
Kelly Proctor
Joseph Sajnacki

GRADE 5

Elissa Boucher
Phineas Fogg
Gregory Garvin
Victoria Guay
Timothy Haker
Daniel Jackson
Jenny Loveland
Jeffrey Paquin
Reid Schwartz

THE STATE OF NEW HAMPSHIRE
WASHINGTON SCHOOL DISTRICT
SCHOOL WARRANT

To the inhabitants of the School District in the town of Washington qualified to vote in District affairs:

You are hereby notified to meet at the Washington School located on the Camp Morgan property in said District on the 14th day of March, 1995, at two o'clock in the afternoon to act upon the following:

1. To choose by nonpartisan ballot the following School District officials:
- A. One School Board Member: 3-year term
 - B. One Moderator: 1-year term
 - C. One Clerk: 1-year term
 - D. One Treasurer: 1-year term
 - E. One Auditor: 1-year term
2. To determine and appoint the salaries of the School Board, and fix the compensation for any other officers or agents of the District.
3. To hear the reports of agents, auditors and committees or officers chosen and to pass any vote relating thereto.

4. To see what sum of money the District will vote to raise and appropriate for the support of schools, the payment of salaries of School District officials and agents, and for the payment of statutory obligations of the District, or take any other action in relation thereto.

5. To see if the District will vote to raise and appropriate the sum of eight thousand dollars (\$8,000.00) for the purpose of providing building safety and maintenance additions and renovations, or to take any other action in relation thereto.

6. To see if the District will vote to create an expendable General Trust Fund under the provisions of RSA 198:20-C, to be known as the School Tuition Fund, for the purpose of paying for unanticipated tuition students. Furthermore, to name the School Board as agents to expend and to raise and appropriate the sum of ten thousand eight hundred fifteen dollars (\$10,815.00) toward this purpose, or to take any other action in relation thereto. (Recommended by the School Board.)

7. To see if the District will vote to raise and appropriate thirty-two thousand eight hundred fifty eight dollars (\$32,858.00) in deficit appropriation to add to the 1994/1995 fiscal appropriation for unanticipated tuition costs, or to take any other action related thereto. (Recommended by the School Board.)

8. To transact any other business that may legally come before said meeting.

Given under our hands at said Washington on this 14th day of February, 1995.

KEVIN LAWRENCE
ALLAN TREADWELL
CHARLENE COBB
School Board
A true copy, attest:

TABLE OF CONTENTS

S28	Minutes of the Washington School Meeting - 1994
S8, S9	Auditor's Certificate
S10	Balance Sheet.....
S11	Detailed Statement of Expenditures
S8	Detailed Statement of Receipts.....
S5	Proposed Budget - 1995/1996
Report of:	
S26	Head Teacher
S24	School Board
S8	School District Treasurer
S25	School Nurse.....
S23	Superintendent of Schools
S22	School Administrative Unit #34 Proposed Administrative Salaries
S20	School Administrative Unit #34
S21	School Administrative Unit #34 Proration of Expenses
S1	School District Organization
S2	Warrant 1995.....
S3	Washington Center School Children and Tuition Pupils

Robert Crane, II

Moderator	Robert Crane, II
Clerk	VACANT
Treasurer	Lynda Roy
School Board	
Charlene Cobb	Term expires 1997
Kevin Lawrence	Term expires 1995
Allan Treadwell	Term expires 1996
Auditor	Elizabeth Wood
Superintendent of Schools	Dr. Arthur W. Tate, Jr.
Teachers/Staff	
Susan Toczko	Kindergarten/Grade 1
Mary Ann Nagy	Grades 1-2
Linda Nestler	Grades 3-5, Head Teacher
Joice Fredenburgh	Music
Nancy Stehno	Physical Education
Susan Smith	Art
Melissa St. Pierre	Speech Therapist
Jane Johnson	Special Education
Sheila Gilchrist	Occupational Therapist
Rebecca Wilson	Aide/Secretary
Marianne Garvin	Aide
Sharon Oliveira	Aide
Nancy Curran	Aide
Brian Blake	School Psychologist
Helene Pothoff	School Nurse
Joyce Borey	Custodian
Barbara Jackson	Hot Lunch Cook

1994

FOR THE YEAR



**WASHINGTON
SCHOOL DISTRICT**

of the

Annual Reports